



SOCIAL SECURITY

*Shickyrys Y Theay*

National Insurance Contributions (NICs) Tables  
 Not Contracted-out Contributions  
 Standard Rate Tables "A" and "J"  
 6 April 2009 to 5 April 2010, Book 1A

*For the Benefit of the Ntion ~ Cour Foays yn Ashoon*



Please note that the Isle of Man operates different rates of National Insurance and earnings limits from the United Kingdom.

Please see overleaf for further information.



**Isle of Man  
 Government**

*Reiltys Ellan Vannin*

DEPARTMENT OF HEALTH AND SOCIAL SECURITY

*Rheynn Slaynt as Shickyrys Y Theay*

**This leaflet gives general guidance only  
and should not be treated as a complete  
and authoritative statement of the law.**

## United Kingdom

In the United Kingdom (UK) the NICs payable by both employers and employees were increased from 6th April 2003 by an additional 1% on all earnings above the NICs weekly earnings threshold.

In the UK from 6th April 2009 the Upper Earnings Limit (UEL) has been increased to £844.

From 6<sup>th</sup> April 2009 the UK have introduced a fourth band of earnings into the calculation of NICs. This is in order to record earnings above the Upper Accrual Point £770 and the UEL.

### UK Employment Arrangements

The 1% increase applies to both employer and employee NICs where an IOM resident employer employs UK resident employees to work in the UK.

The employer should use the UK UEL of £844.

### Temporary Workers

The 1% increase applies to both employer and employee NICs where a UK resident employer sends UK resident employees, who normally work for that employer in the UK, to work temporarily in the IOM.

The employer should use the UK UEL of £844.

### Employment Abroad

The 1% increase applies to both employer and employee NICs where an IOM resident employer sends UK resident employees, who normally work for that employer in the UK, to work abroad.

The employer should use the UK UEL of £844.

## Isle of Man

In the Isle of Man (IOM) the 1% increase was applied to employer NICs only from 6th April 2003. No NICs are payable by the employee above the Upper Earnings Limit.

In the IOM from 6th April 2009 the Upper Earnings Limit (UEL) has been increased to £730.

From 6<sup>th</sup> April 2009 the IOM will not be introducing an Upper Accrual Point so the fourth band of earnings will not be included on the End of Year return (T14).

### IOM Employment Arrangements

The 1% increase applies to employer NICs only where a UK resident employer employs IOM resident employees to work in the IOM.

The employer should use the IOM UEL of £730.

### Temporary Workers

The 1% increase applies to employer NICs only where an IOM resident employer sends IOM resident employees, who normally work for that employer in the IOM, to work temporarily in the UK.

The employer should use the IOM UEL of £730.

### Employment Abroad

The 1% increase applies to employer NICs only where an IOM resident employer sends IOM resident employees, who normally work for their employer in the IOM, to work abroad.

The 1% increase applies to employer NICs only when a UK resident employer sends IOM resident employees, who normally work for that employer in the IOM, to work abroad.

The employer should use the IOM UEL of £730 in both of the above cases.

## Further Information

Further information about the rates of NICs can be obtained by contacting the Department's Contributions Section by telephoning

**01624 685177**

or by e-mail at

**[nationalinsurance.dhss@gov.im](mailto:nationalinsurance.dhss@gov.im)**

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## Save money - avoid errors

You may find this checklist useful when completing your end of year returns

- Have you used the correct T11 and T14?
- The T11 is unchanged from 2005/2006
- The T14 must show "2009/2010" on the form
- Have you used the correct National Insurance tables, or percentage rates - are they for the current year?
- Do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, you must deduct full rate contributions at A, D or F
- Have you any employees nearing State Pension Age?  
Check their date of birth before you decide which contribution category letter to use. Use category C for employees for whom you hold a valid age exemption certificate
- When completing your T14s
  - you must show your employee's full name, National Insurance number, date of birth and, address.
  - is the correct category of contribution shown?  
This is usually either A, B, C, D, E, F, G, J, L or S.
  - for category C contributions, do not record an earnings figure in columns 1a, 1b or 1c
  - have you checked that your addition is correct before entering the contribution amounts?  
(both sides of T11 added up and carried forward)
- Is the information from every T14 included in the totals on your T37?
- Do you operate a company pension scheme that is contracted-out of State Second Pension, previously known as the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number and the Scheme Contracted-Out Number on the T14s.

Something you may wish to consider throughout the year to make sure the correct information is held

- Make sure your staff know they must notify you and the Department's Contributions Section of any change in circumstances, for example, change of address, change of name and particularly divorce if they pay category B, E or G contributions.

### Software

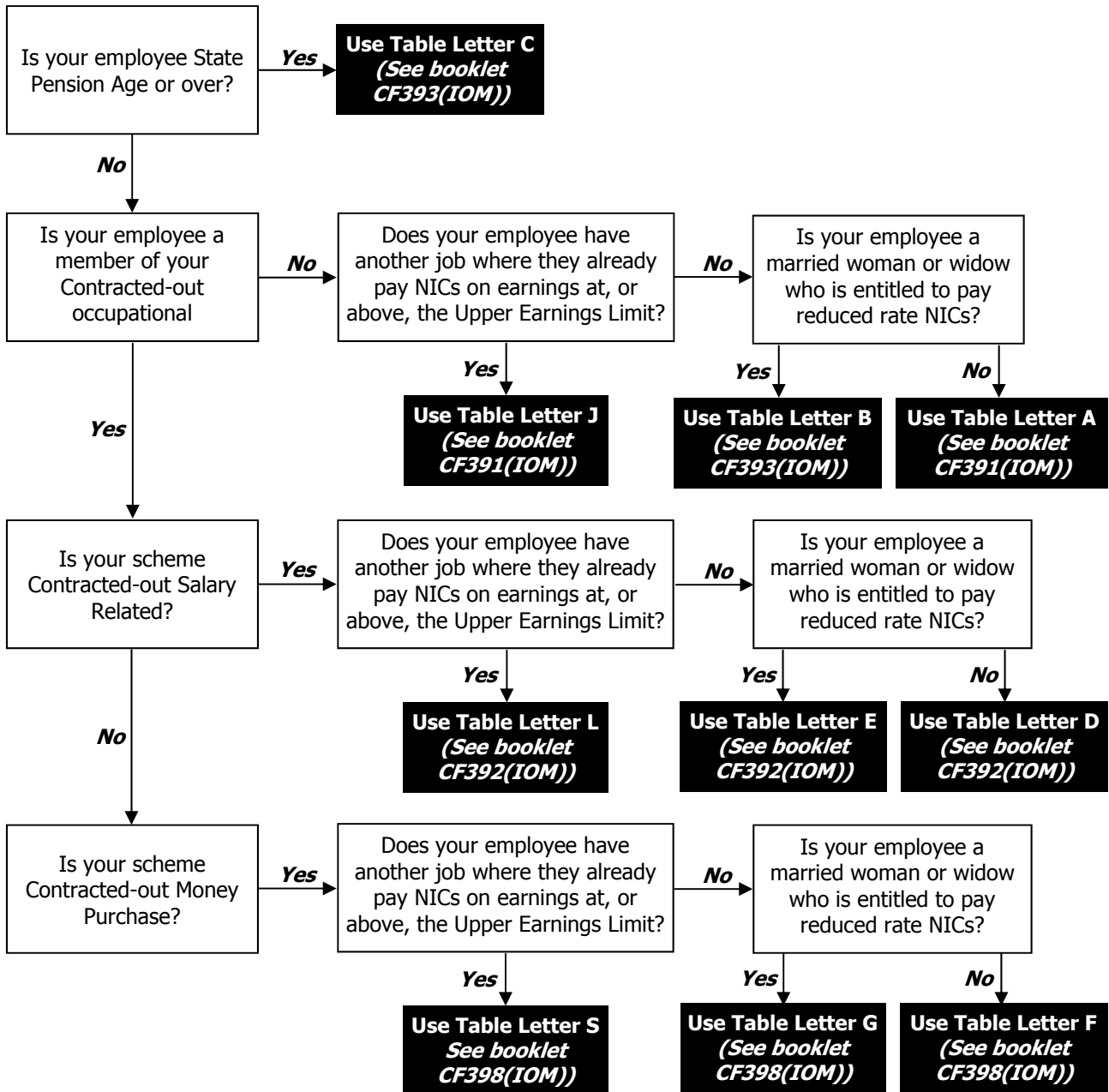
- Has your software been upgraded for 2009-2010?

## Which National Insurance Tables to use

You must use the correct Tables in calculating the NICs due on your employee's earnings

**Check you are using the Tables for 2009 – 2010.**

**If your employee is under 16 years of age there is no NICs liability.**



If you employ mariners, please contact the Department's Contributions Section for details of category letters, rates and limits to use.

### Important - please note:

NIC Tables are renewed every Tax Year. Check you are using the correct tables for 2009/2010.

More copies of these tables can be requested from the Department's Contributions Section on 01624 685177 or online at [www.gov.im/dhss](http://www.gov.im/dhss) under Social Security.

You must use the correct Tables when calculating the NICs due on your employee's earnings.

## **Important changes to the National Insurance Contribution (NIC) system from 6 April 2003**

The Department introduced changes to the way in which Class 1 NICs for which employees and employers are calculated, recorded and reported from 6 April 2003 (as described in detail on the first page of this book). The layout of these tables reflects those changes.

If you are unsure what rates you should be applying, please contact the Department's Contributions Section on 685177 or at our e-mail address of [nationalinsurance.dhss@gov.im](mailto:nationalinsurance.dhss@gov.im) for further guidance.

The first earnings figure in each table is the Lower Earnings Limit (LEL) which is either £95 weekly or £412 monthly. This is because NIC liability only arises when the employee's total earnings in the earnings period reach the LEL, even though no NICs are actually payable on those earnings. Both the employee and the employer pay NICs only when the employee's earnings exceed the Earnings Threshold (ET) which is £110 weekly or £476 monthly. But, for standard rate NICs, earnings between the LEL and the ET are used to protect the employee's entitlement to benefit.

The LEL for 2009/2010 is £95 per week or £412 per month.

The ET for 2009/2010 is £110 per week or £476 per month.

The Upper Earnings Limit (UEL) is £730 per week or £3163 per month.

### **On weekly earnings of £95.00**

employee's NICs due = NIL

employer's NICs due = NIL

### **On weekly earnings of £111.00**

employee's NICs due = £0.10 ( $£111 - £110 = £1 \times 10\% = £0.10$ )\*

employer's NICs due = £0.13 ( $£111 - £110 = £1 \times 12.8\% = £0.13$ )\*

\* Exact % method used in calculation.

An example form T11 is shown on page 5.

#### **Changes for the 2009/2010 tax year**

At the time this leaflet was being printed, changes in the rates of NICs for the 2009/2010 tax year were still subject to Tynwald approval. Should Tynwald approval not be obtained, the Department will inform you of any further changes before 6 April 2009.

## Using these tables to work out National Insurance Contributions NICs

### Introduction

You can work out NICs by using either

- these tables, or
- the exact percentage method.

For information about using the exact percentage method, please see the *Employer's Guide to NICs* (CWG2)(2009) (IOM).

For general information about NICs, please see the *Employer's Guide to NICs* (CWG2)(2009)(IOM).

### Are you using the right tables?

Only use these tables between **6 April 2009** and **5 April 2010**, ie the 2009-2010 tax year.

Only use the tables in this leaflet for employees who are employed in the 2009-2010 tax year, and for whom NICs are payable under contribution Table letter A or contribution Table letter J.

For further information about contribution Table letters, see the *Employer's Guide to NICs* (CWG2) (2009)(IOM).

If there is no table in this leaflet for a particular employee, you must use a table from a different leaflet.

### About these tables

The tables under letters A and J contain two tables, for

- weekly pay intervals, and
- monthly pay intervals.

The letters A and J correspond with the contribution Table letters under which NICs are payable.

### Identifying the correct table to use

#### Table A

Use this table for

- all male employees aged 16 to 64 and in not contracted-out employment
- all female employees aged 16 to 59 who are in not contracted-out employment and paying standard rate employee's NICs, and
- any employee with an Appropriate Personal Pension.

#### Table J

Use this table for all employees who are in not contracted-out employment, for whom you hold form RD950(IOM) or CA2700 allowing them to defer payment of employee's contributions.

### How to use these tables

#### Step Action

- 1 Look up the employee's gross pay in the left hand column of the table. If the employee's total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If the employee's total earnings exceed the UEL, see page 54.
- 2 Record the figures in each column of the table onto the employee's Deductions Working Sheet, form T11. See the example on page 5.

### Adapting these tables for pay intervals other than weekly or monthly

If the employee is paid in multiples of a week or month

#### Step Action

- 1 divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
- 2 find the amount of contributions due for the average weekly or monthly amount
- 3 multiply the amount of NICs by the number of weeks or months that the earnings are paid for
- 4 record the multiplied amounts on their Deductions Working Sheet, form T11.

To adapt these tables to work out NICs for a company director, see *National Insurance for Company Directors* (CA44).

#### Changes to your circumstances

If you change your business address or cease to be an employer, please notify the Income Tax Division of the Treasury, quoting your Employer's reference number.

### If you are unhappy with our service

Leaflet COMP.NI(IOM) "Unhappy With Our Service" gives details of our complaints procedures. You can get this leaflet from any of the Department's offices.

If you are unhappy with any aspect of the service that you have received from the Department, you should write to the Director of Social Security, Social Security Division, DHSS, Markwell House, Douglas, IM1 2RZ.

## Earnings limits and NIC rates

Earnings limits	Employee's contribution		Employer's contribution
	Contribution Table letter A	Contribution Table letter J	Contribution Table letters A and J
Below £95.00 weekly, or below £412.00 monthly, or below £4940.00 yearly	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
£95.00 to £110.00 weekly, or £412.00 to £476.00 monthly, or £4940.00 to £5715.00 yearly	<b>0%</b>	<b>Nil</b>	<b>0%</b>
£110.01 to £730.00 weekly, or £476.01 to £3163.00 monthly, or £5715.01 to £37,960.00 yearly	<b>10%</b> on earnings above the ET	<b>Nil</b>	<b>12.8%</b> on all earnings above the ET
Over £730.00 weekly, or over £3163.00 monthly, or over £37,960.00 yearly	<b>10%</b> on earnings above the ET, up to and including the UEL, <b>then Nil on all earnings above the UEL</b>	<b>Nil</b>	<b>12.8%</b> on all earnings above the ET

## An example of working out NICs using these tables and recording figures on form T11

### Example

A monthly paid male employee in not contracted-out employment earns £884.15, payable on 29 May 2009 (tax month 1).

NICs are due under Monthly Table letter A. The nearest lower figure to £884.15 is £884  
Record the figures shown in the table onto the employee's form T11.

### Extract from Monthly table A

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
<b>884</b>	<b>412</b>	<b>64</b>	<b>408</b>	<b>93.48</b>	<b>41.00</b>	<b>52.48</b>

### Extract from Form T11

		National Insurance contributions						Note: LEL = Lower Earnings Limit; ET = Earnings Threshold; UEL = Upper Earnings Limit		
Month no	Week no for Employer's use	Earnings details			Contribution details					
		Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions - mark minus amounts		Employee's contributions due on all earnings above the ET			
		1a	1b	1c	1d	1e	1f	1g	1h	
		£	£	£	£	p	£	£	p	
1										
2										
3										
1	4	<b>412</b>	<b>64</b>	<b>408</b>	<b>93.48</b>		<b>41.00</b>			

For tips on completing form T11, see the Employer's Guide to NICs (CWG2)(2009)(IOM).

## Weekly table for not contracted-out standard rate contributions for use from 6 April 2009 to 5 April 2010

Table  
letter

**A**

### Use this table for

- employees who are age 16 or over and under State Pension Age (65 for men, 60 for women)
- employees who have an Appropriate Personal Pension.

### Do not use this table for

- any year other than 2009-2010
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in Leaflet CF393(IOM).
- employees who are State Pension Age or over, see Table C, in Leaflet CF393(IOM).
- employees for whom you hold form RD950(IOM) or CA2700, see Table J in this leaflet.

### Completing Deductions Working Sheet, form T11 or substitute

- enter 'A' in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form T11 on the line next to the tax week in which the employee is paid.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 54.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the ET <b>1b</b>	Earnings above the ET, up to and including the UEL <b>1c</b>	Total of employee's and employer's contributions <b>1d</b>	Employee's contributions payable on earnings in 1c <b>1e</b>	▼ Employer's contributions
£ Up to and including 94.99	£	£	£	£ p	£ p	£ p
<b>No NIC Liability, make no entries on forms T11 and T14</b>						
95	95	0	0	0.00	0.00	0.00
96	95	1	0	0.00	0.00	0.00
97	95	2	0	0.00	0.00	0.00
98	95	3	0	0.00	0.00	0.00
99	95	4	0	0.00	0.00	0.00
100	95	5	0	0.00	0.00	0.00
101	95	6	0	0.00	0.00	0.00
102	95	7	0	0.00	0.00	0.00
103	95	8	0	0.00	0.00	0.00
104	95	9	0	0.00	0.00	0.00
105	95	10	0	0.00	0.00	0.00
106	95	11	0	0.00	0.00	0.00
107	95	12	0	0.00	0.00	0.00
108	95	13	0	0.00	0.00	0.00
109	95	14	0	0.00	0.00	0.00
110	95	15	0	0.00	0.00	0.00
111	95	15	1	0.34	0.15	0.19
112	95	15	2	0.57	0.25	0.32
113	95	15	3	0.80	0.35	0.45
114	95	15	4	1.03	0.45	0.58
115	95	15	5	1.25	0.55	0.70
116	95	15	6	1.48	0.65	0.83
117	95	15	7	1.71	0.75	0.96
118	95	15	8	1.94	0.85	1.09
119	95	15	9	2.17	0.95	1.22
120	95	15	10	2.39	1.05	1.34
121	95	15	11	2.62	1.15	1.47
122	95	15	12	2.85	1.25	1.60
123	95	15	13	3.08	1.35	1.73
124	95	15	14	3.31	1.45	1.86

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
125	95	15	15	3.53	1.55	1.98
126	95	15	16	3.76	1.65	2.11
127	95	15	17	3.99	1.75	2.24
128	95	15	18	4.22	1.85	2.37
129	95	15	19	4.45	1.95	2.50
130	95	15	20	4.67	2.05	2.62
131	95	15	21	4.90	2.15	2.75
132	95	15	22	5.13	2.25	2.88
133	95	15	23	5.36	2.35	3.01
134	95	15	24	5.59	2.45	3.14
135	95	15	25	5.81	2.55	3.26
136	95	15	26	6.04	2.65	3.39
137	95	15	27	6.27	2.75	3.52
138	95	15	28	6.50	2.85	3.65
139	95	15	29	6.73	2.95	3.78
140	95	15	30	6.95	3.05	3.90
141	95	15	31	7.18	3.15	4.03
142	95	15	32	7.41	3.25	4.16
143	95	15	33	7.64	3.35	4.29
144	95	15	34	7.87	3.45	4.42
145	95	15	35	8.09	3.55	4.54
146	95	15	36	8.32	3.65	4.67
147	95	15	37	8.55	3.75	4.80
148	95	15	38	8.78	3.85	4.93
149	95	15	39	9.01	3.95	5.06
150	95	15	40	9.23	4.05	5.18
151	95	15	41	9.46	4.15	5.31
152	95	15	42	9.69	4.25	5.44
153	95	15	43	9.92	4.35	5.57
154	95	15	44	10.15	4.45	5.70
155	95	15	45	10.37	4.55	5.82
156	95	15	46	10.60	4.65	5.95
157	95	15	47	10.83	4.75	6.08
158	95	15	48	11.06	4.85	6.21
159	95	15	49	11.29	4.95	6.34
160	95	15	50	11.51	5.05	6.46
161	95	15	51	11.74	5.15	6.59
162	95	15	52	11.97	5.25	6.72
163	95	15	53	12.20	5.35	6.85
164	95	15	54	12.43	5.45	6.98
165	95	15	55	12.65	5.55	7.10
166	95	15	56	12.88	5.65	7.23
167	95	15	57	13.11	5.75	7.36
168	95	15	58	13.34	5.85	7.49
169	95	15	59	13.57	5.95	7.62
170	95	15	60	13.79	6.05	7.74
171	95	15	61	14.02	6.15	7.87
172	95	15	62	14.25	6.25	8.00
173	95	15	63	14.48	6.35	8.13
174	95	15	64	14.71	6.45	8.26
175	95	15	65	14.93	6.55	8.38
176	95	15	66	15.16	6.65	8.51
177	95	15	67	15.39	6.75	8.64
178	95	15	68	15.62	6.85	8.77
179	95	15	69	15.85	6.95	8.90
180	95	15	70	16.07	7.05	9.02
181	95	15	71	16.30	7.15	9.15
182	95	15	72	16.53	7.25	9.28
183	95	15	73	16.76	7.35	9.41
184	95	15	74	16.99	7.45	9.54

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
185	95	15	75	17.21	7.55	9.66
186	95	15	76	17.44	7.65	9.79
187	95	15	77	17.67	7.75	9.92
188	95	15	78	17.90	7.85	10.05
189	95	15	79	18.13	7.95	10.18
190	95	15	80	18.35	8.05	10.30
191	95	15	81	18.58	8.15	10.43
192	95	15	82	18.81	8.25	10.56
193	95	15	83	19.04	8.35	10.69
194	95	15	84	19.27	8.45	10.82
195	95	15	85	19.49	8.55	10.94
196	95	15	86	19.72	8.65	11.07
197	95	15	87	19.95	8.75	11.20
198	95	15	88	20.18	8.85	11.33
199	95	15	89	20.41	8.95	11.46
200	95	15	90	20.63	9.05	11.58
201	95	15	91	20.86	9.15	11.71
202	95	15	92	21.09	9.25	11.84
203	95	15	93	21.32	9.35	11.97
204	95	15	94	21.55	9.45	12.10
205	95	15	95	21.77	9.55	12.22
206	95	15	96	22.00	9.65	12.35
207	95	15	97	22.23	9.75	12.48
208	95	15	98	22.46	9.85	12.61
209	95	15	99	22.69	9.95	12.74
210	95	15	100	22.91	10.05	12.86
211	95	15	101	23.14	10.15	12.99
212	95	15	102	23.37	10.25	13.12
213	95	15	103	23.60	10.35	13.25
214	95	15	104	23.83	10.45	13.38
215	95	15	105	24.05	10.55	13.50
216	95	15	106	24.28	10.65	13.63
217	95	15	107	24.51	10.75	13.76
218	95	15	108	24.74	10.85	13.89
219	95	15	109	24.97	10.95	14.02
220	95	15	110	25.19	11.05	14.14
221	95	15	111	25.42	11.15	14.27
222	95	15	112	25.65	11.25	14.40
223	95	15	113	25.88	11.35	14.53
224	95	15	114	26.11	11.45	14.66
225	95	15	115	26.33	11.55	14.78
226	95	15	116	26.56	11.65	14.91
227	95	15	117	26.79	11.75	15.04
228	95	15	118	27.02	11.85	15.17
229	95	15	119	27.25	11.95	15.30
230	95	15	120	27.47	12.05	15.42
231	95	15	121	27.70	12.15	15.55
232	95	15	122	27.93	12.25	15.68
233	95	15	123	28.16	12.35	15.81
234	95	15	124	28.39	12.45	15.94
235	95	15	125	28.61	12.55	16.06
236	95	15	126	28.84	12.65	16.19
237	95	15	127	29.07	12.75	16.32
238	95	15	128	29.30	12.85	16.45
239	95	15	129	29.53	12.95	16.58
240	95	15	130	29.75	13.05	16.70
241	95	15	131	29.98	13.15	16.83
242	95	15	132	30.21	13.25	16.96
243	95	15	133	30.44	13.35	17.09
244	95	15	134	30.67	13.45	17.22

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
245	95	15	135	30.89	13.55	17.34
246	95	15	136	31.12	13.65	17.47
247	95	15	137	31.35	13.75	17.60
248	95	15	138	31.58	13.85	17.73
249	95	15	139	31.81	13.95	17.86
250	95	15	140	32.03	14.05	17.98
251	95	15	141	32.26	14.15	18.11
252	95	15	142	32.49	14.25	18.24
253	95	15	143	32.72	14.35	18.37
254	95	15	144	32.95	14.45	18.50
255	95	15	145	33.17	14.55	18.62
256	95	15	146	33.40	14.65	18.75
257	95	15	147	33.63	14.75	18.88
258	95	15	148	33.86	14.85	19.01
259	95	15	149	34.09	14.95	19.14
260	95	15	150	34.31	15.05	19.26
261	95	15	151	34.54	15.15	19.39
262	95	15	152	34.77	15.25	19.52
263	95	15	153	35.00	15.35	19.65
264	95	15	154	35.23	15.45	19.78
265	95	15	155	35.45	15.55	19.90
266	95	15	156	35.68	15.65	20.03
267	95	15	157	35.91	15.75	20.16
268	95	15	158	36.14	15.85	20.29
269	95	15	159	36.37	15.95	20.42
270	95	15	160	36.59	16.05	20.54
271	95	15	161	36.82	16.15	20.67
272	95	15	162	37.05	16.25	20.80
273	95	15	163	37.28	16.35	20.93
274	95	15	164	37.51	16.45	21.06
275	95	15	165	37.73	16.55	21.18
276	95	15	166	37.96	16.65	21.31
277	95	15	167	38.19	16.75	21.44
278	95	15	168	38.42	16.85	21.57
279	95	15	169	38.65	16.95	21.70
280	95	15	170	38.87	17.05	21.82
281	95	15	171	39.10	17.15	21.95
282	95	15	172	39.33	17.25	22.08
283	95	15	173	39.56	17.35	22.21
284	95	15	174	39.79	17.45	22.34
285	95	15	175	40.01	17.55	22.46
286	95	15	176	40.24	17.65	22.59
287	95	15	177	40.47	17.75	22.72
288	95	15	178	40.70	17.85	22.85
289	95	15	179	40.93	17.95	22.98
290	95	15	180	41.15	18.05	23.10
291	95	15	181	41.38	18.15	23.23
292	95	15	182	41.61	18.25	23.36
293	95	15	183	41.84	18.35	23.49
294	95	15	184	42.07	18.45	23.62
295	95	15	185	42.29	18.55	23.74
296	95	15	186	42.52	18.65	23.87
297	95	15	187	42.75	18.75	24.00
298	95	15	188	42.98	18.85	24.13
299	95	15	189	43.21	18.95	24.26
300	95	15	190	43.43	19.05	24.38
301	95	15	191	43.66	19.15	24.51
302	95	15	192	43.89	19.25	24.64
303	95	15	193	44.12	19.35	24.77
304	95	15	194	44.35	19.45	24.90

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
305	95	15	195	44.57	19.55	25.02
306	95	15	196	44.80	19.65	25.15
307	95	15	197	45.03	19.75	25.28
308	95	15	198	45.26	19.85	25.41
309	95	15	199	45.49	19.95	25.54
310	95	15	200	45.71	20.05	25.66
311	95	15	201	45.94	20.15	25.79
312	95	15	202	46.17	20.25	25.92
313	95	15	203	46.40	20.35	26.05
314	95	15	204	46.63	20.45	26.18
315	95	15	205	46.85	20.55	26.30
316	95	15	206	47.08	20.65	26.43
317	95	15	207	47.31	20.75	26.56
318	95	15	208	47.54	20.85	26.69
319	95	15	209	47.77	20.95	26.82
320	95	15	210	47.99	21.05	26.94
321	95	15	211	48.22	21.15	27.07
322	95	15	212	48.45	21.25	27.20
323	95	15	213	48.68	21.35	27.33
324	95	15	214	48.91	21.45	27.46
325	95	15	215	49.13	21.55	27.58
326	95	15	216	49.36	21.65	27.71
327	95	15	217	49.59	21.75	27.84
328	95	15	218	49.82	21.85	27.97
329	95	15	219	50.05	21.95	28.10
330	95	15	220	50.27	22.05	28.22
331	95	15	221	50.50	22.15	28.35
332	95	15	222	50.73	22.25	28.48
333	95	15	223	50.96	22.35	28.61
334	95	15	224	51.19	22.45	28.74
335	95	15	225	51.41	22.55	28.86
336	95	15	226	51.64	22.65	28.99
337	95	15	227	51.87	22.75	29.12
338	95	15	228	52.10	22.85	29.25
339	95	15	229	52.33	22.95	29.38
340	95	15	230	52.55	23.05	29.50
341	95	15	231	52.78	23.15	29.63
342	95	15	232	53.01	23.25	29.76
343	95	15	233	53.24	23.35	29.89
344	95	15	234	53.47	23.45	30.02
345	95	15	235	53.69	23.55	30.14
346	95	15	236	53.92	23.65	30.27
347	95	15	237	54.15	23.75	30.40
348	95	15	238	54.38	23.85	30.53
349	95	15	239	54.61	23.95	30.66
350	95	15	240	54.83	24.05	30.78
351	95	15	241	55.06	24.15	30.91
352	95	15	242	55.29	24.25	31.04
353	95	15	243	55.52	24.35	31.17
354	95	15	244	55.75	24.45	31.30
355	95	15	245	55.97	24.55	31.42
356	95	15	246	56.20	24.65	31.55
357	95	15	247	56.43	24.75	31.68
358	95	15	248	56.66	24.85	31.81
359	95	15	249	56.89	24.95	31.94
360	95	15	250	57.11	25.05	32.06
361	95	15	251	57.34	25.15	32.19
362	95	15	252	57.57	25.25	32.32
363	95	15	253	57.80	25.35	32.45
364	95	15	254	58.03	25.45	32.58

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
365	95	15	255	58.25	25.55	32.70
366	95	15	256	58.48	25.65	32.83
367	95	15	257	58.71	25.75	32.96
368	95	15	258	58.94	25.85	33.09
369	95	15	259	59.17	25.95	33.22
370	95	15	260	59.39	26.05	33.34
371	95	15	261	59.62	26.15	33.47
372	95	15	262	59.85	26.25	33.60
373	95	15	263	60.08	26.35	33.73
374	95	15	264	60.31	26.45	33.86
375	95	15	265	60.53	26.55	33.98
376	95	15	266	60.76	26.65	34.11
377	95	15	267	60.99	26.75	34.24
378	95	15	268	61.22	26.85	34.37
379	95	15	269	61.45	26.95	34.50
380	95	15	270	61.67	27.05	34.62
381	95	15	271	61.90	27.15	34.75
382	95	15	272	62.13	27.25	34.88
383	95	15	273	62.36	27.35	35.01
384	95	15	274	62.59	27.45	35.14
385	95	15	275	62.81	27.55	35.26
386	95	15	276	63.04	27.65	35.39
387	95	15	277	63.27	27.75	35.52
388	95	15	278	63.50	27.85	35.65
389	95	15	279	63.73	27.95	35.78
390	95	15	280	63.95	28.05	35.90
391	95	15	281	64.18	28.15	36.03
392	95	15	282	64.41	28.25	36.16
393	95	15	283	64.64	28.35	36.29
394	95	15	284	64.87	28.45	36.42
395	95	15	285	65.09	28.55	36.54
396	95	15	286	65.32	28.65	36.67
397	95	15	287	65.55	28.75	36.80
398	95	15	288	65.78	28.85	36.93
399	95	15	289	66.01	28.95	37.06
400	95	15	290	66.23	29.05	37.18
401	95	15	291	66.46	29.15	37.31
402	95	15	292	66.69	29.25	37.44
403	95	15	293	66.92	29.35	37.57
404	95	15	294	67.15	29.45	37.70
405	95	15	295	67.37	29.55	37.82
406	95	15	296	67.60	29.65	37.95
407	95	15	297	67.83	29.75	38.08
408	95	15	298	68.06	29.85	38.21
409	95	15	299	68.29	29.95	38.34
410	95	15	300	68.51	30.05	38.46
411	95	15	301	68.74	30.15	38.59
412	95	15	302	68.97	30.25	38.72
413	95	15	303	69.20	30.35	38.85
414	95	15	304	69.43	30.45	38.98
415	95	15	305	69.65	30.55	39.10
416	95	15	306	69.88	30.65	39.23
417	95	15	307	70.11	30.75	39.36
418	95	15	308	70.34	30.85	39.49
419	95	15	309	70.57	30.95	39.62
420	95	15	310	70.79	31.05	39.74
421	95	15	311	71.02	31.15	39.87
422	95	15	312	71.25	31.25	40.00
423	95	15	313	71.48	31.35	40.13
424	95	15	314	71.71	31.45	40.26

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
425	95	15	315	71.93	31.55	40.38
426	95	15	316	72.16	31.65	40.51
427	95	15	317	72.39	31.75	40.64
428	95	15	318	72.62	31.85	40.77
429	95	15	319	72.85	31.95	40.90
430	95	15	320	73.07	32.05	41.02
431	95	15	321	73.30	32.15	41.15
432	95	15	322	73.53	32.25	41.28
433	95	15	323	73.76	32.35	41.41
434	95	15	324	73.99	32.45	41.54
435	95	15	325	74.21	32.55	41.66
436	95	15	326	74.44	32.65	41.79
437	95	15	327	74.67	32.75	41.92
438	95	15	328	74.90	32.85	42.05
439	95	15	329	75.13	32.95	42.18
440	95	15	330	75.35	33.05	42.30
441	95	15	331	75.58	33.15	42.43
442	95	15	332	75.81	33.25	42.56
443	95	15	333	76.04	33.35	42.69
444	95	15	334	76.27	33.45	42.82
445	95	15	335	76.49	33.55	42.94
446	95	15	336	76.72	33.65	43.07
447	95	15	337	76.95	33.75	43.20
448	95	15	338	77.18	33.85	43.33
449	95	15	339	77.41	33.95	43.46
450	95	15	340	77.63	34.05	43.58
451	95	15	341	77.86	34.15	43.71
452	95	15	342	78.09	34.25	43.84
453	95	15	343	78.32	34.35	43.97
454	95	15	344	78.55	34.45	44.10
455	95	15	345	78.77	34.55	44.22
456	95	15	346	79.00	34.65	44.35
457	95	15	347	79.23	34.75	44.48
458	95	15	348	79.46	34.85	44.61
459	95	15	349	79.69	34.95	44.74
460	95	15	350	79.91	35.05	44.86
461	95	15	351	80.14	35.15	44.99
462	95	15	352	80.37	35.25	45.12
463	95	15	353	80.60	35.35	45.25
464	95	15	354	80.83	35.45	45.38
465	95	15	355	81.05	35.55	45.50
466	95	15	356	81.28	35.65	45.63
467	95	15	357	81.51	35.75	45.76
468	95	15	358	81.74	35.85	45.89
469	95	15	359	81.97	35.95	46.02
470	95	15	360	82.19	36.05	46.14
471	95	15	361	82.42	36.15	46.27
472	95	15	362	82.65	36.25	46.40
473	95	15	363	82.88	36.35	46.53
474	95	15	364	83.11	36.45	46.66
475	95	15	365	83.33	36.55	46.78
476	95	15	366	83.56	36.65	46.91
477	95	15	367	83.79	36.75	47.04
478	95	15	368	84.02	36.85	47.17
479	95	15	369	84.25	36.95	47.30
480	95	15	370	84.47	37.05	47.42
481	95	15	371	84.70	37.15	47.55
482	95	15	372	84.93	37.25	47.68
483	95	15	373	85.16	37.35	47.81
484	95	15	374	85.39	37.45	47.94

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
485	95	15	375	85.61	37.55	48.06
486	95	15	376	85.84	37.65	48.19
487	95	15	377	86.07	37.75	48.32
488	95	15	378	86.30	37.85	48.45
489	95	15	379	86.53	37.95	48.58
490	95	15	380	86.75	38.05	48.70
491	95	15	381	86.98	38.15	48.83
492	95	15	382	87.21	38.25	48.96
493	95	15	383	87.44	38.35	49.09
494	95	15	384	87.67	38.45	49.22
495	95	15	385	87.89	38.55	49.34
496	95	15	386	88.12	38.65	49.47
497	95	15	387	88.35	38.75	49.60
498	95	15	388	88.58	38.85	49.73
499	95	15	389	88.81	38.95	49.86
500	95	15	390	89.03	39.05	49.98
501	95	15	391	89.26	39.15	50.11
502	95	15	392	89.49	39.25	50.24
503	95	15	393	89.72	39.35	50.37
504	95	15	394	89.95	39.45	50.50
505	95	15	395	90.17	39.55	50.62
506	95	15	396	90.40	39.65	50.75
507	95	15	397	90.63	39.75	50.88
508	95	15	398	90.86	39.85	51.01
509	95	15	399	91.09	39.95	51.14
510	95	15	400	91.31	40.05	51.26
511	95	15	401	91.54	40.15	51.39
512	95	15	402	91.77	40.25	51.52
513	95	15	403	92.00	40.35	51.65
514	95	15	404	92.23	40.45	51.78
515	95	15	405	92.45	40.55	51.90
516	95	15	406	92.68	40.65	52.03
517	95	15	407	92.91	40.75	52.16
518	95	15	408	93.14	40.85	52.29
519	95	15	409	93.37	40.95	52.42
520	95	15	410	93.59	41.05	52.54
521	95	15	411	93.82	41.15	52.67
522	95	15	412	94.05	41.25	52.80
523	95	15	413	94.28	41.35	52.93
524	95	15	414	94.51	41.45	53.06
525	95	15	415	94.73	41.55	53.18
526	95	15	416	94.96	41.65	53.31
527	95	15	417	95.19	41.75	53.44
528	95	15	418	95.42	41.85	53.57
529	95	15	419	95.65	41.95	53.70
530	95	15	420	95.87	42.05	53.82
531	95	15	421	96.10	42.15	53.95
532	95	15	422	96.33	42.25	54.08
533	95	15	423	96.56	42.35	54.21
534	95	15	424	96.79	42.45	54.34
535	95	15	425	97.01	42.55	54.46
536	95	15	426	97.24	42.65	54.59
537	95	15	427	97.47	42.75	54.72
538	95	15	428	97.70	42.85	54.85
539	95	15	429	97.93	42.95	54.98
540	95	15	430	98.15	43.05	55.10
541	95	15	431	98.38	43.15	55.23
542	95	15	432	98.61	43.25	55.36
543	95	15	433	98.84	43.35	55.49
544	95	15	434	99.07	43.45	55.62

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
£	1a £	1b £	1c £	1d £ p	1e £ p	£ p
545	95	15	435	99.29	43.55	55.74
546	95	15	436	99.52	43.65	55.87
547	95	15	437	99.75	43.75	56.00
548	95	15	438	99.98	43.85	56.13
549	95	15	439	100.21	43.95	56.26
550	95	15	440	100.43	44.05	56.38
551	95	15	441	100.66	44.15	56.51
552	95	15	442	100.89	44.25	56.64
553	95	15	443	101.12	44.35	56.77
554	95	15	444	101.35	44.45	56.90
555	95	15	445	101.57	44.55	57.02
556	95	15	446	101.80	44.65	57.15
557	95	15	447	102.03	44.75	57.28
558	95	15	448	102.26	44.85	57.41
559	95	15	449	102.49	44.95	57.54
560	95	15	450	102.71	45.05	57.66
561	95	15	451	102.94	45.15	57.79
562	95	15	452	103.17	45.25	57.92
563	95	15	453	103.40	45.35	58.05
564	95	15	454	103.63	45.45	58.18
565	95	15	455	103.85	45.55	58.30
566	95	15	456	104.08	45.65	58.43
567	95	15	457	104.31	45.75	58.56
568	95	15	458	104.54	45.85	58.69
569	95	15	459	104.77	45.95	58.82
570	95	15	460	104.99	46.05	58.94
571	95	15	461	105.22	46.15	59.07
572	95	15	462	105.45	46.25	59.20
573	95	15	463	105.68	46.35	59.33
574	95	15	464	105.91	46.45	59.46
575	95	15	465	106.13	46.55	59.58
576	95	15	466	106.36	46.65	59.71
577	95	15	467	106.59	46.75	59.84
578	95	15	468	106.82	46.85	59.97
579	95	15	469	107.05	46.95	60.10
580	95	15	470	107.27	47.05	60.22
581	95	15	471	107.50	47.15	60.35
582	95	15	472	107.73	47.25	60.48
583	95	15	473	107.96	47.35	60.61
584	95	15	474	108.19	47.45	60.74
585	95	15	475	108.41	47.55	60.86
586	95	15	476	108.64	47.65	60.99
587	95	15	477	108.87	47.75	61.12
588	95	15	478	109.10	47.85	61.25
589	95	15	479	109.33	47.95	61.38
590	95	15	480	109.55	48.05	61.50
591	95	15	481	109.78	48.15	61.63
592	95	15	482	110.01	48.25	61.76
593	95	15	483	110.24	48.35	61.89
594	95	15	484	110.47	48.45	62.02
595	95	15	485	110.69	48.55	62.14
596	95	15	486	110.92	48.65	62.27
597	95	15	487	111.15	48.75	62.40
598	95	15	488	111.38	48.85	62.53
599	95	15	489	111.61	48.95	62.66
600	95	15	490	111.83	49.05	62.78
601	95	15	491	112.06	49.15	62.91
602	95	15	492	112.29	49.25	63.04
603	95	15	493	112.52	49.35	63.17
604	95	15	494	112.75	49.45	63.30

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
605	95	15	495	112.97	49.55	63.42
606	95	15	496	113.20	49.65	63.55
607	95	15	497	113.43	49.75	63.68
608	95	15	498	113.66	49.85	63.81
609	95	15	499	113.89	49.95	63.94
610	95	15	500	114.11	50.05	64.06
611	95	15	501	114.34	50.15	64.19
612	95	15	502	114.57	50.25	64.32
613	95	15	503	114.80	50.35	64.45
614	95	15	504	115.03	50.45	64.58
615	95	15	505	115.25	50.55	64.70
616	95	15	506	115.48	50.65	64.83
617	95	15	507	115.71	50.75	64.96
618	95	15	508	115.94	50.85	65.09
619	95	15	509	116.17	50.95	65.22
620	95	15	510	116.39	51.05	65.34
621	95	15	511	116.62	51.15	65.47
622	95	15	512	116.85	51.25	65.60
623	95	15	513	117.08	51.35	65.73
624	95	15	514	117.31	51.45	65.86
625	95	15	515	117.53	51.55	65.98
626	95	15	516	117.76	51.65	66.11
627	95	15	517	117.99	51.75	66.24
628	95	15	518	118.22	51.85	66.37
629	95	15	519	118.45	51.95	66.50
630	95	15	520	118.67	52.05	66.62
631	95	15	521	118.90	52.15	66.75
632	95	15	522	119.13	52.25	66.88
633	95	15	523	119.36	52.35	67.01
634	95	15	524	119.59	52.45	67.14
635	95	15	525	119.81	52.55	67.26
636	95	15	526	120.04	52.65	67.39
637	95	15	527	120.27	52.75	67.52
638	95	15	528	120.50	52.85	67.65
639	95	15	529	120.73	52.95	67.78
640	95	15	530	120.95	53.05	67.90
641	95	15	531	121.18	53.15	68.03
642	95	15	532	121.41	53.25	68.16
643	95	15	533	121.64	53.35	68.29
644	95	15	534	121.87	53.45	68.42
645	95	15	535	122.09	53.55	68.54
646	95	15	536	122.32	53.65	68.67
647	95	15	537	122.55	53.75	68.80
648	95	15	538	122.78	53.85	68.93
649	95	15	539	123.01	53.95	69.06
650	95	15	540	123.23	54.05	69.18
651	95	15	541	123.46	54.15	69.31
652	95	15	542	123.69	54.25	69.44
653	95	15	543	123.92	54.35	69.57
654	95	15	544	124.15	54.45	69.70
655	95	15	545	124.37	54.55	69.82
656	95	15	546	124.60	54.65	69.95
657	95	15	547	124.83	54.75	70.08
658	95	15	548	125.06	54.85	70.21
659	95	15	549	125.29	54.95	70.34
660	95	15	550	125.51	55.05	70.46
661	95	15	551	125.74	55.15	70.59
662	95	15	552	125.97	55.25	70.72
663	95	15	553	126.20	55.35	70.85
664	95	15	554	126.43	55.45	70.98

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
665	95	15	555	126.65	55.55	71.10
666	95	15	556	126.88	55.65	71.23
667	95	15	557	127.11	55.75	71.36
668	95	15	558	127.34	55.85	71.49
669	95	15	559	127.57	55.95	71.62
670	95	15	560	127.79	56.05	71.74
671	95	15	561	128.02	56.15	71.87
672	95	15	562	128.25	56.25	72.00
673	95	15	563	128.48	56.35	72.13
674	95	15	564	128.71	56.45	72.26
675	95	15	565	128.93	56.55	72.38
676	95	15	566	129.16	56.65	72.51
677	95	15	567	129.39	56.75	72.64
678	95	15	568	129.62	56.85	72.77
679	95	15	569	129.85	56.95	72.90
680	95	15	570	130.07	57.05	73.02
681	95	15	571	130.30	57.15	73.15
682	95	15	572	130.53	57.25	73.28
683	95	15	573	130.76	57.35	73.41
684	95	15	574	130.99	57.45	73.54
685	95	15	575	131.21	57.55	73.66
686	95	15	576	131.44	57.65	73.79
687	95	15	577	131.67	57.75	73.92
688	95	15	578	131.90	57.85	74.05
689	95	15	579	132.13	57.95	74.18
690	95	15	580	132.35	58.05	74.30
691	95	15	581	132.58	58.15	74.43
692	95	15	582	132.81	58.25	74.56
693	95	15	583	133.04	58.35	74.69
694	95	15	584	133.27	58.45	74.82
695	95	15	585	133.49	58.55	74.94
696	95	15	586	133.72	58.65	75.07
697	95	15	587	133.95	58.75	75.20
698	95	15	588	134.18	58.85	75.33
699	95	15	589	134.41	58.95	75.46
700	95	15	590	134.63	59.05	75.58
701	95	15	591	134.86	59.15	75.71
702	95	15	592	135.09	59.25	75.84
703	95	15	593	135.32	59.35	75.97
704	95	15	594	135.55	59.45	76.10
705	95	15	595	135.77	59.55	76.22
706	95	15	596	136.00	59.65	76.35
707	95	15	597	136.23	59.75	76.48
708	95	15	598	136.46	59.85	76.61
709	95	15	599	136.69	59.95	76.74
710	95	15	600	136.91	60.05	76.86
711	95	15	601	137.14	60.15	76.99
712	95	15	602	137.37	60.25	77.12
713	95	15	603	137.60	60.35	77.25
714	95	15	604	137.83	60.45	77.38
715	95	15	605	138.05	60.55	77.50
716	95	15	606	138.28	60.65	77.63
717	95	15	607	138.51	60.75	77.76
718	95	15	608	138.74	60.85	77.89
719	95	15	609	138.97	60.95	78.02
720	95	15	610	139.19	61.05	78.14
721	95	15	611	139.42	61.15	78.27
722	95	15	612	139.65	61.25	78.40
723	95	15	613	139.88	61.35	78.53
724	95	15	614	140.11	61.45	78.66

## Weekly table

Table  
letter

**A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the ET <b>1b</b>	Earnings above the ET, up to and including the UEL <b>1c</b>	Total of employee's and employer's contributions <b>1d</b>	Employee's contributions payable on earnings in 1c <b>1e</b>	▼ Employer's contributions
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
725	95	15	615	140.33	61.55	78.78
726	95	15	616	140.56	61.65	78.91
727	95	15	617	140.79	61.75	79.04
728	95	15	618	141.02	61.85	79.17
729	95	15	619	141.25	61.95	79.30
730	95	15	620	141.36	62.00	79.36

If the employee's gross pay is over £730, go to page 54.

# Monthly table for not contracted-out standard rate contributions for use from 6 April 2009 to 5 April 2010

Table letter **A**

## Use this table for

- employees who are age 16 or over and under State Pension Age (65 for men, 60 for women)
- employees who have an Appropriate Personal Pension.

## Do not use this table for

- any year other than 2009-2010
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in Leaflet CF393(IOM).
- employees who are State Pension Age or over, see Table C, in Leaflet CF393(IOM).
- employees for whom you hold form RD950(IOM) or CA2700, see Table J.

## Completing Deductions Working Sheet, form T11 or substitute

- enter 'A' in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form T11 on the line next to the tax week in which the employee is paid.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 54.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£ Up to and including 411.99	£	£	£	£ p	£ p	£ p
<b>No NIC Liability, make no entries on forms T11 and T14</b>						
412	412	0	0	0.00	0.00	0.00
416	412	4	0	0.00	0.00	0.00
420	412	8	0	0.00	0.00	0.00
424	412	12	0	0.00	0.00	0.00
428	412	16	0	0.00	0.00	0.00
432	412	20	0	0.00	0.00	0.00
436	412	24	0	0.00	0.00	0.00
440	412	28	0	0.00	0.00	0.00
444	412	32	0	0.00	0.00	0.00
448	412	36	0	0.00	0.00	0.00
452	412	40	0	0.00	0.00	0.00
456	412	44	0	0.00	0.00	0.00
460	412	48	0	0.00	0.00	0.00
464	412	52	0	0.00	0.00	0.00
468	412	56	0	0.00	0.00	0.00
472	412	60	0	0.00	0.00	0.00
476	412	64	0	0.00	0.00	0.00
480	412	64	4	1.37	0.60	0.77
484	412	64	8	2.28	1.00	1.28
488	412	64	12	3.19	1.40	1.79
492	412	64	16	4.10	1.80	2.30
496	412	64	20	5.02	2.20	2.82
500	412	64	24	5.93	2.60	3.33
504	412	64	28	6.84	3.00	3.84
508	412	64	32	7.75	3.40	4.35
512	412	64	36	8.66	3.80	4.86
516	412	64	40	9.58	4.20	5.38
520	412	64	44	10.49	4.60	5.89
524	412	64	48	11.40	5.00	6.40
528	412	64	52	12.31	5.40	6.91

# Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
532	412	64	56	13.22	5.80	7.42
536	412	64	60	14.14	6.20	7.94
540	412	64	64	15.05	6.60	8.45
544	412	64	68	15.96	7.00	8.96
548	412	64	72	16.87	7.40	9.47
552	412	64	76	17.78	7.80	9.98
556	412	64	80	18.70	8.20	10.50
560	412	64	84	19.61	8.60	11.01
564	412	64	88	20.52	9.00	11.52
568	412	64	92	21.43	9.40	12.03
572	412	64	96	22.34	9.80	12.54
576	412	64	100	23.26	10.20	13.06
580	412	64	104	24.17	10.60	13.57
584	412	64	108	25.08	11.00	14.08
588	412	64	112	25.99	11.40	14.59
592	412	64	116	26.90	11.80	15.10
596	412	64	120	27.82	12.20	15.62
600	412	64	124	28.73	12.60	16.13
604	412	64	128	29.64	13.00	16.64
608	412	64	132	30.55	13.40	17.15
612	412	64	136	31.46	13.80	17.66
616	412	64	140	32.38	14.20	18.18
620	412	64	144	33.29	14.60	18.69
624	412	64	148	34.20	15.00	19.20
628	412	64	152	35.11	15.40	19.71
632	412	64	156	36.02	15.80	20.22
636	412	64	160	36.94	16.20	20.74
640	412	64	164	37.85	16.60	21.25
644	412	64	168	38.76	17.00	21.76
648	412	64	172	39.67	17.40	22.27
652	412	64	176	40.58	17.80	22.78
656	412	64	180	41.50	18.20	23.30
660	412	64	184	42.41	18.60	23.81
664	412	64	188	43.32	19.00	24.32
668	412	64	192	44.23	19.40	24.83
672	412	64	196	45.14	19.80	25.34
676	412	64	200	46.06	20.20	25.86
680	412	64	204	46.97	20.60	26.37
684	412	64	208	47.88	21.00	26.88
688	412	64	212	48.79	21.40	27.39
692	412	64	216	49.70	21.80	27.90
696	412	64	220	50.62	22.20	28.42
700	412	64	224	51.53	22.60	28.93
704	412	64	228	52.44	23.00	29.44
708	412	64	232	53.35	23.40	29.95
712	412	64	236	54.26	23.80	30.46
716	412	64	240	55.18	24.20	30.98
720	412	64	244	56.09	24.60	31.49
724	412	64	248	57.00	25.00	32.00
728	412	64	252	57.91	25.40	32.51
732	412	64	256	58.82	25.80	33.02
736	412	64	260	59.74	26.20	33.54
740	412	64	264	60.65	26.60	34.05
744	412	64	268	61.56	27.00	34.56
748	412	64	272	62.47	27.40	35.07
752	412	64	276	63.38	27.80	35.58
756	412	64	280	64.30	28.20	36.10
760	412	64	284	65.21	28.60	36.61
764	412	64	288	66.12	29.00	37.12
768	412	64	292	67.03	29.40	37.63

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
772	412	64	296	67.94	29.80	38.14
776	412	64	300	68.86	30.20	38.66
780	412	64	304	69.77	30.60	39.17
784	412	64	308	70.68	31.00	39.68
788	412	64	312	71.59	31.40	40.19
792	412	64	316	72.50	31.80	40.70
796	412	64	320	73.42	32.20	41.22
800	412	64	324	74.33	32.60	41.73
804	412	64	328	75.24	33.00	42.24
808	412	64	332	76.15	33.40	42.75
812	412	64	336	77.06	33.80	43.26
816	412	64	340	77.98	34.20	43.78
820	412	64	344	78.89	34.60	44.29
824	412	64	348	79.80	35.00	44.80
828	412	64	352	80.71	35.40	45.31
832	412	64	356	81.62	35.80	45.82
836	412	64	360	82.54	36.20	46.34
840	412	64	364	83.45	36.60	46.85
844	412	64	368	84.36	37.00	47.36
848	412	64	372	85.27	37.40	47.87
852	412	64	376	86.18	37.80	48.38
856	412	64	380	87.10	38.20	48.90
860	412	64	384	88.01	38.60	49.41
864	412	64	388	88.92	39.00	49.92
868	412	64	392	89.83	39.40	50.43
872	412	64	396	90.74	39.80	50.94
876	412	64	400	91.66	40.20	51.46
880	412	64	404	92.57	40.60	51.97
884	412	64	408	93.48	41.00	52.48
888	412	64	412	94.39	41.40	52.99
892	412	64	416	95.30	41.80	53.50
896	412	64	420	96.22	42.20	54.02
900	412	64	424	97.13	42.60	54.53
904	412	64	428	98.04	43.00	55.04
908	412	64	432	98.95	43.40	55.55
912	412	64	436	99.86	43.80	56.06
916	412	64	440	100.78	44.20	56.58
920	412	64	444	101.69	44.60	57.09
924	412	64	448	102.60	45.00	57.60
928	412	64	452	103.51	45.40	58.11
932	412	64	456	104.42	45.80	58.62
936	412	64	460	105.34	46.20	59.14
940	412	64	464	106.25	46.60	59.65
944	412	64	468	107.16	47.00	60.16
948	412	64	472	108.07	47.40	60.67
952	412	64	476	108.98	47.80	61.18
956	412	64	480	109.90	48.20	61.70
960	412	64	484	110.81	48.60	62.21
964	412	64	488	111.72	49.00	62.72
968	412	64	492	112.63	49.40	63.23
972	412	64	496	113.54	49.80	63.74
976	412	64	500	114.46	50.20	64.26
980	412	64	504	115.37	50.60	64.77
984	412	64	508	116.28	51.00	65.28
988	412	64	512	117.19	51.40	65.79
992	412	64	516	118.10	51.80	66.30
996	412	64	520	119.02	52.20	66.82
1000	412	64	524	119.93	52.60	67.33
1004	412	64	528	120.84	53.00	67.84
1008	412	64	532	121.75	53.40	68.35

# Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
1012	412	64	536	122.66	53.80	68.86
1016	412	64	540	123.58	54.20	69.38
1020	412	64	544	124.49	54.60	69.89
1024	412	64	548	125.40	55.00	70.40
1028	412	64	552	126.31	55.40	70.91
1032	412	64	556	127.22	55.80	71.42
1036	412	64	560	128.14	56.20	71.94
1040	412	64	564	129.05	56.60	72.45
1044	412	64	568	129.96	57.00	72.96
1048	412	64	572	130.87	57.40	73.47
1052	412	64	576	131.78	57.80	73.98
1056	412	64	580	132.70	58.20	74.50
1060	412	64	584	133.61	58.60	75.01
1064	412	64	588	134.52	59.00	75.52
1068	412	64	592	135.43	59.40	76.03
1072	412	64	596	136.34	59.80	76.54
1076	412	64	600	137.26	60.20	77.06
1080	412	64	604	138.17	60.60	77.57
1084	412	64	608	139.08	61.00	78.08
1088	412	64	612	139.99	61.40	78.59
1092	412	64	616	140.90	61.80	79.10
1096	412	64	620	141.82	62.20	79.62
1100	412	64	624	142.73	62.60	80.13
1104	412	64	628	143.64	63.00	80.64
1108	412	64	632	144.55	63.40	81.15
1112	412	64	636	145.46	63.80	81.66
1116	412	64	640	146.38	64.20	82.18
1120	412	64	644	147.29	64.60	82.69
1124	412	64	648	148.20	65.00	83.20
1128	412	64	652	149.11	65.40	83.71
1132	412	64	656	150.02	65.80	84.22
1136	412	64	660	150.94	66.20	84.74
1140	412	64	664	151.85	66.60	85.25
1144	412	64	668	152.76	67.00	85.76
1148	412	64	672	153.67	67.40	86.27
1152	412	64	676	154.58	67.80	86.78
1156	412	64	680	155.50	68.20	87.30
1160	412	64	684	156.41	68.60	87.81
1164	412	64	688	157.32	69.00	88.32
1168	412	64	692	158.23	69.40	88.83
1172	412	64	696	159.14	69.80	89.34
1176	412	64	700	160.06	70.20	89.86
1180	412	64	704	160.97	70.60	90.37
1184	412	64	708	161.88	71.00	90.88
1188	412	64	712	162.79	71.40	91.39
1192	412	64	716	163.70	71.80	91.90
1196	412	64	720	164.62	72.20	92.42
1200	412	64	724	165.53	72.60	92.93
1204	412	64	728	166.44	73.00	93.44
1208	412	64	732	167.35	73.40	93.95
1212	412	64	736	168.26	73.80	94.46
1216	412	64	740	169.18	74.20	94.98
1220	412	64	744	170.09	74.60	95.49
1224	412	64	748	171.00	75.00	96.00
1228	412	64	752	171.91	75.40	96.51
1232	412	64	756	172.82	75.80	97.02
1236	412	64	760	173.74	76.20	97.54
1240	412	64	764	174.65	76.60	98.05
1244	412	64	768	175.56	77.00	98.56
1248	412	64	772	176.47	77.40	99.07

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
1252	412	64	776	177.38	77.80	99.58
1256	412	64	780	178.30	78.20	100.10
1260	412	64	784	179.21	78.60	100.61
1264	412	64	788	180.12	79.00	101.12
1268	412	64	792	181.03	79.40	101.63
1272	412	64	796	181.94	79.80	102.14
1276	412	64	800	182.86	80.20	102.66
1280	412	64	804	183.77	80.60	103.17
1284	412	64	808	184.68	81.00	103.68
1288	412	64	812	185.59	81.40	104.19
1292	412	64	816	186.50	81.80	104.70
1296	412	64	820	187.42	82.20	105.22
1300	412	64	824	188.33	82.60	105.73
1304	412	64	828	189.24	83.00	106.24
1308	412	64	832	190.15	83.40	106.75
1312	412	64	836	191.06	83.80	107.26
1316	412	64	840	191.98	84.20	107.78
1320	412	64	844	192.89	84.60	108.29
1324	412	64	848	193.80	85.00	108.80
1328	412	64	852	194.71	85.40	109.31
1332	412	64	856	195.62	85.80	109.82
1336	412	64	860	196.54	86.20	110.34
1340	412	64	864	197.45	86.60	110.85
1344	412	64	868	198.36	87.00	111.36
1348	412	64	872	199.27	87.40	111.87
1352	412	64	876	200.18	87.80	112.38
1356	412	64	880	201.10	88.20	112.90
1360	412	64	884	202.01	88.60	113.41
1364	412	64	888	202.92	89.00	113.92
1368	412	64	892	203.83	89.40	114.43
1372	412	64	896	204.74	89.80	114.94
1376	412	64	900	205.66	90.20	115.46
1380	412	64	904	206.57	90.60	115.97
1384	412	64	908	207.48	91.00	116.48
1388	412	64	912	208.39	91.40	116.99
1392	412	64	916	209.30	91.80	117.50
1396	412	64	920	210.22	92.20	118.02
1400	412	64	924	211.13	92.60	118.53
1404	412	64	928	212.04	93.00	119.04
1408	412	64	932	212.95	93.40	119.55
1412	412	64	936	213.86	93.80	120.06
1416	412	64	940	214.78	94.20	120.58
1420	412	64	944	215.69	94.60	121.09
1424	412	64	948	216.60	95.00	121.60
1428	412	64	952	217.51	95.40	122.11
1432	412	64	956	218.42	95.80	122.62
1436	412	64	960	219.34	96.20	123.14
1440	412	64	964	220.25	96.60	123.65
1444	412	64	968	221.16	97.00	124.16
1448	412	64	972	222.07	97.40	124.67
1452	412	64	976	222.98	97.80	125.18
1456	412	64	980	223.90	98.20	125.70
1460	412	64	984	224.81	98.60	126.21
1464	412	64	988	225.72	99.00	126.72
1468	412	64	992	226.63	99.40	127.23
1472	412	64	996	227.54	99.80	127.74
1476	412	64	1000	228.46	100.20	128.26
1480	412	64	1004	229.37	100.60	128.77
1484	412	64	1008	230.28	101.00	129.28
1488	412	64	1012	231.19	101.40	129.79

# Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
1492	412	64	1016	232.10	101.80	130.30
1496	412	64	1020	233.02	102.20	130.82
1500	412	64	1024	233.93	102.60	131.33
1504	412	64	1028	234.84	103.00	131.84
1508	412	64	1032	235.75	103.40	132.35
1512	412	64	1036	236.66	103.80	132.86
1516	412	64	1040	237.58	104.20	133.38
1520	412	64	1044	238.49	104.60	133.89
1524	412	64	1048	239.40	105.00	134.40
1528	412	64	1052	240.31	105.40	134.91
1532	412	64	1056	241.22	105.80	135.42
1536	412	64	1060	242.14	106.20	135.94
1540	412	64	1064	243.05	106.60	136.45
1544	412	64	1068	243.96	107.00	136.96
1548	412	64	1072	244.87	107.40	137.47
1552	412	64	1076	245.78	107.80	137.98
1556	412	64	1080	246.70	108.20	138.50
1560	412	64	1084	247.61	108.60	139.01
1564	412	64	1088	248.52	109.00	139.52
1568	412	64	1092	249.43	109.40	140.03
1572	412	64	1096	250.34	109.80	140.54
1576	412	64	1100	251.26	110.20	141.06
1580	412	64	1104	252.17	110.60	141.57
1584	412	64	1108	253.08	111.00	142.08
1588	412	64	1112	253.99	111.40	142.59
1592	412	64	1116	254.90	111.80	143.10
1596	412	64	1120	255.82	112.20	143.62
1600	412	64	1124	256.73	112.60	144.13
1604	412	64	1128	257.64	113.00	144.64
1608	412	64	1132	258.55	113.40	145.15
1612	412	64	1136	259.46	113.80	145.66
1616	412	64	1140	260.38	114.20	146.18
1620	412	64	1144	261.29	114.60	146.69
1624	412	64	1148	262.20	115.00	147.20
1628	412	64	1152	263.11	115.40	147.71
1632	412	64	1156	264.02	115.80	148.22
1636	412	64	1160	264.94	116.20	148.74
1640	412	64	1164	265.85	116.60	149.25
1644	412	64	1168	266.76	117.00	149.76
1648	412	64	1172	267.67	117.40	150.27
1652	412	64	1176	268.58	117.80	150.78
1656	412	64	1180	269.50	118.20	151.30
1660	412	64	1184	270.41	118.60	151.81
1664	412	64	1188	271.32	119.00	152.32
1668	412	64	1192	272.23	119.40	152.83
1672	412	64	1196	273.14	119.80	153.34
1676	412	64	1200	274.06	120.20	153.86
1680	412	64	1204	274.97	120.60	154.37
1684	412	64	1208	275.88	121.00	154.88
1688	412	64	1212	276.79	121.40	155.39
1692	412	64	1216	277.70	121.80	155.90
1696	412	64	1220	278.62	122.20	156.42
1700	412	64	1224	279.53	122.60	156.93
1704	412	64	1228	280.44	123.00	157.44
1708	412	64	1232	281.35	123.40	157.95
1712	412	64	1236	282.26	123.80	158.46
1716	412	64	1240	283.18	124.20	158.98
1720	412	64	1244	284.09	124.60	159.49
1724	412	64	1248	285.00	125.00	160.00
1728	412	64	1252	285.91	125.40	160.51

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
1732	412	64	1256	286.82	125.80	161.02
1736	412	64	1260	287.74	126.20	161.54
1740	412	64	1264	288.65	126.60	162.05
1744	412	64	1268	289.56	127.00	162.56
1748	412	64	1272	290.47	127.40	163.07
1752	412	64	1276	291.38	127.80	163.58
1756	412	64	1280	292.30	128.20	164.10
1760	412	64	1284	293.21	128.60	164.61
1764	412	64	1288	294.12	129.00	165.12
1768	412	64	1292	295.03	129.40	165.63
1772	412	64	1296	295.94	129.80	166.14
1776	412	64	1300	296.86	130.20	166.66
1780	412	64	1304	297.77	130.60	167.17
1784	412	64	1308	298.68	131.00	167.68
1788	412	64	1312	299.59	131.40	168.19
1792	412	64	1316	300.50	131.80	168.70
1796	412	64	1320	301.42	132.20	169.22
1800	412	64	1324	302.33	132.60	169.73
1804	412	64	1328	303.24	133.00	170.24
1808	412	64	1332	304.15	133.40	170.75
1812	412	64	1336	305.06	133.80	171.26
1816	412	64	1340	305.98	134.20	171.78
1820	412	64	1344	306.89	134.60	172.29
1824	412	64	1348	307.80	135.00	172.80
1828	412	64	1352	308.71	135.40	173.31
1832	412	64	1356	309.62	135.80	173.82
1836	412	64	1360	310.54	136.20	174.34
1840	412	64	1364	311.45	136.60	174.85
1844	412	64	1368	312.36	137.00	175.36
1848	412	64	1372	313.27	137.40	175.87
1852	412	64	1376	314.18	137.80	176.38
1856	412	64	1380	315.10	138.20	176.90
1860	412	64	1384	316.01	138.60	177.41
1864	412	64	1388	316.92	139.00	177.92
1868	412	64	1392	317.83	139.40	178.43
1872	412	64	1396	318.74	139.80	178.94
1876	412	64	1400	319.66	140.20	179.46
1880	412	64	1404	320.57	140.60	179.97
1884	412	64	1408	321.48	141.00	180.48
1888	412	64	1412	322.39	141.40	180.99
1892	412	64	1416	323.30	141.80	181.50
1896	412	64	1420	324.22	142.20	182.02
1900	412	64	1424	325.13	142.60	182.53
1904	412	64	1428	326.04	143.00	183.04
1908	412	64	1432	326.95	143.40	183.55
1912	412	64	1436	327.86	143.80	184.06
1916	412	64	1440	328.78	144.20	184.58
1920	412	64	1444	329.69	144.60	185.09
1924	412	64	1448	330.60	145.00	185.60
1928	412	64	1452	331.51	145.40	186.11
1932	412	64	1456	332.42	145.80	186.62
1936	412	64	1460	333.34	146.20	187.14
1940	412	64	1464	334.25	146.60	187.65
1944	412	64	1468	335.16	147.00	188.16
1948	412	64	1472	336.07	147.40	188.67
1952	412	64	1476	336.98	147.80	189.18
1956	412	64	1480	337.90	148.20	189.70
1960	412	64	1484	338.81	148.60	190.21
1964	412	64	1488	339.72	149.00	190.72
1968	412	64	1492	340.63	149.40	191.23

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
1972	412	64	1496	341.54	149.80	191.74
1976	412	64	1500	342.46	150.20	192.26
1980	412	64	1504	343.37	150.60	192.77
1984	412	64	1508	344.28	151.00	193.28
1988	412	64	1512	345.19	151.40	193.79
1992	412	64	1516	346.10	151.80	194.30
1996	412	64	1520	347.02	152.20	194.82
2000	412	64	1524	347.93	152.60	195.33
2004	412	64	1528	348.84	153.00	195.84
2008	412	64	1532	349.75	153.40	196.35
2012	412	64	1536	350.66	153.80	196.86
2016	412	64	1540	351.58	154.20	197.38
2020	412	64	1544	352.49	154.60	197.89
2024	412	64	1548	353.40	155.00	198.40
2028	412	64	1552	354.31	155.40	198.91
2032	412	64	1556	355.22	155.80	199.42
2036	412	64	1560	356.14	156.20	199.94
2040	412	64	1564	357.05	156.60	200.45
2044	412	64	1568	357.96	157.00	200.96
2048	412	64	1572	358.87	157.40	201.47
2052	412	64	1576	359.78	157.80	201.98
2056	412	64	1580	360.70	158.20	202.50
2060	412	64	1584	361.61	158.60	203.01
2064	412	64	1588	362.52	159.00	203.52
2068	412	64	1592	363.43	159.40	204.03
2072	412	64	1596	364.34	159.80	204.54
2076	412	64	1600	365.26	160.20	205.06
2080	412	64	1604	366.17	160.60	205.57
2084	412	64	1608	367.08	161.00	206.08
2088	412	64	1612	367.99	161.40	206.59
2092	412	64	1616	368.90	161.80	207.10
2096	412	64	1620	369.82	162.20	207.62
2100	412	64	1624	370.73	162.60	208.13
2104	412	64	1628	371.64	163.00	208.64
2108	412	64	1632	372.55	163.40	209.15
2112	412	64	1636	373.46	163.80	209.66
2116	412	64	1640	374.38	164.20	210.18
2120	412	64	1644	375.29	164.60	210.69
2124	412	64	1648	376.20	165.00	211.20
2128	412	64	1652	377.11	165.40	211.71
2132	412	64	1656	378.02	165.80	212.22
2136	412	64	1660	378.94	166.20	212.74
2140	412	64	1664	379.85	166.60	213.25
2144	412	64	1668	380.76	167.00	213.76
2148	412	64	1672	381.67	167.40	214.27
2152	412	64	1676	382.58	167.80	214.78
2156	412	64	1680	383.50	168.20	215.30
2160	412	64	1684	384.41	168.60	215.81
2164	412	64	1688	385.32	169.00	216.32
2168	412	64	1692	386.23	169.40	216.83
2172	412	64	1696	387.14	169.80	217.34
2176	412	64	1700	388.06	170.20	217.86
2180	412	64	1704	388.97	170.60	218.37
2184	412	64	1708	389.88	171.00	218.88
2188	412	64	1712	390.79	171.40	219.39
2192	412	64	1716	391.70	171.80	219.90
2196	412	64	1720	392.62	172.20	220.42
2200	412	64	1724	393.53	172.60	220.93
2204	412	64	1728	394.44	173.00	221.44
2208	412	64	1732	395.35	173.40	221.95

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	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
2212	412	64	1736	396.26	173.80	222.46
2216	412	64	1740	397.18	174.20	222.98
2220	412	64	1744	398.09	174.60	223.49
2224	412	64	1748	399.00	175.00	224.00
2228	412	64	1752	399.91	175.40	224.51
2232	412	64	1756	400.82	175.80	225.02
2236	412	64	1760	401.74	176.20	225.54
2240	412	64	1764	402.65	176.60	226.05
2244	412	64	1768	403.56	177.00	226.56
2248	412	64	1772	404.47	177.40	227.07
2252	412	64	1776	405.38	177.80	227.58
2256	412	64	1780	406.30	178.20	228.10
2260	412	64	1784	407.21	178.60	228.61
2264	412	64	1788	408.12	179.00	229.12
2268	412	64	1792	409.03	179.40	229.63
2272	412	64	1796	409.94	179.80	230.14
2276	412	64	1800	410.86	180.20	230.66
2280	412	64	1804	411.77	180.60	231.17
2284	412	64	1808	412.68	181.00	231.68
2288	412	64	1812	413.59	181.40	232.19
2292	412	64	1816	414.50	181.80	232.70
2296	412	64	1820	415.42	182.20	233.22
2300	412	64	1824	416.33	182.60	233.73
2304	412	64	1828	417.24	183.00	234.24
2308	412	64	1832	418.15	183.40	234.75
2312	412	64	1836	419.06	183.80	235.26
2316	412	64	1840	419.98	184.20	235.78
2320	412	64	1844	420.89	184.60	236.29
2324	412	64	1848	421.80	185.00	236.80
2328	412	64	1852	422.71	185.40	237.31
2332	412	64	1856	423.62	185.80	237.82
2336	412	64	1860	424.54	186.20	238.34
2340	412	64	1864	425.45	186.60	238.85
2344	412	64	1868	426.36	187.00	239.36
2348	412	64	1872	427.27	187.40	239.87
2352	412	64	1876	428.18	187.80	240.38
2356	412	64	1880	429.10	188.20	240.90
2360	412	64	1884	430.01	188.60	241.41
2364	412	64	1888	430.92	189.00	241.92
2368	412	64	1892	431.83	189.40	242.43
2372	412	64	1896	432.74	189.80	242.94
2376	412	64	1900	433.66	190.20	243.46
2380	412	64	1904	434.57	190.60	243.97
2384	412	64	1908	435.48	191.00	244.48
2388	412	64	1912	436.39	191.40	244.99
2392	412	64	1916	437.30	191.80	245.50
2396	412	64	1920	438.22	192.20	246.02
2400	412	64	1924	439.13	192.60	246.53
2404	412	64	1928	440.04	193.00	247.04
2408	412	64	1932	440.95	193.40	247.55
2412	412	64	1936	441.86	193.80	248.06
2416	412	64	1940	442.78	194.20	248.58
2420	412	64	1944	443.69	194.60	249.09
2424	412	64	1948	444.60	195.00	249.60
2428	412	64	1952	445.51	195.40	250.11
2432	412	64	1956	446.42	195.80	250.62
2436	412	64	1960	447.34	196.20	251.14
2440	412	64	1964	448.25	196.60	251.65
2444	412	64	1968	449.16	197.00	252.16
2448	412	64	1972	450.07	197.40	252.67

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
2452	412	64	1976	450.98	197.80	253.18
2456	412	64	1980	451.90	198.20	253.70
2460	412	64	1984	452.81	198.60	254.21
2464	412	64	1988	453.72	199.00	254.72
2468	412	64	1992	454.63	199.40	255.23
2472	412	64	1996	455.54	199.80	255.74
2476	412	64	2000	456.46	200.20	256.26
2480	412	64	2004	457.37	200.60	256.77
2484	412	64	2008	458.28	201.00	257.28
2488	412	64	2012	459.19	201.40	257.79
2492	412	64	2016	460.10	201.80	258.30
2496	412	64	2020	461.02	202.20	258.82
2500	412	64	2024	461.93	202.60	259.33
2504	412	64	2028	462.84	203.00	259.84
2508	412	64	2032	463.75	203.40	260.35
2512	412	64	2036	464.66	203.80	260.86
2516	412	64	2040	465.58	204.20	261.38
2520	412	64	2044	466.49	204.60	261.89
2524	412	64	2048	467.40	205.00	262.40
2528	412	64	2052	468.31	205.40	262.91
2532	412	64	2056	469.22	205.80	263.42
2536	412	64	2060	470.14	206.20	263.94
2540	412	64	2064	471.05	206.60	264.45
2544	412	64	2068	471.96	207.00	264.96
2548	412	64	2072	472.87	207.40	265.47
2552	412	64	2076	473.78	207.80	265.98
2556	412	64	2080	474.70	208.20	266.50
2560	412	64	2084	475.61	208.60	267.01
2564	412	64	2088	476.52	209.00	267.52
2568	412	64	2092	477.43	209.40	268.03
2572	412	64	2096	478.34	209.80	268.54
2576	412	64	2100	479.26	210.20	269.06
2580	412	64	2104	480.17	210.60	269.57
2584	412	64	2108	481.08	211.00	270.08
2588	412	64	2112	481.99	211.40	270.59
2592	412	64	2116	482.90	211.80	271.10
2596	412	64	2120	483.82	212.20	271.62
2600	412	64	2124	484.73	212.60	272.13
2604	412	64	2128	485.64	213.00	272.64
2608	412	64	2132	486.55	213.40	273.15
2612	412	64	2136	487.46	213.80	273.66
2616	412	64	2140	488.38	214.20	274.18
2620	412	64	2144	489.29	214.60	274.69
2624	412	64	2148	490.20	215.00	275.20
2628	412	64	2152	491.11	215.40	275.71
2632	412	64	2156	492.02	215.80	276.22
2636	412	64	2160	492.94	216.20	276.74
2640	412	64	2164	493.85	216.60	277.25
2644	412	64	2168	494.76	217.00	277.76
2648	412	64	2172	495.67	217.40	278.27
2652	412	64	2176	496.58	217.80	278.78
2656	412	64	2180	497.50	218.20	279.30
2660	412	64	2184	498.41	218.60	279.81
2664	412	64	2188	499.32	219.00	280.32
2668	412	64	2192	500.23	219.40	280.83
2672	412	64	2196	501.14	219.80	281.34
2676	412	64	2200	502.06	220.20	281.86
2680	412	64	2204	502.97	220.60	282.37
2684	412	64	2208	503.88	221.00	282.88
2688	412	64	2212	504.79	221.40	283.39

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
2692	412	64	2216	505.70	221.80	283.90
2696	412	64	2220	506.62	222.20	284.42
2700	412	64	2224	507.53	222.60	284.93
2704	412	64	2228	508.44	223.00	285.44
2708	412	64	2232	509.35	223.40	285.95
2712	412	64	2236	510.26	223.80	286.46
2716	412	64	2240	511.18	224.20	286.98
2720	412	64	2244	512.09	224.60	287.49
2724	412	64	2248	513.00	225.00	288.00
2728	412	64	2252	513.91	225.40	288.51
2732	412	64	2256	514.82	225.80	289.02
2736	412	64	2260	515.74	226.20	289.54
2740	412	64	2264	516.65	226.60	290.05
2744	412	64	2268	517.56	227.00	290.56
2748	412	64	2272	518.47	227.40	291.07
2752	412	64	2276	519.38	227.80	291.58
2756	412	64	2280	520.30	228.20	292.10
2760	412	64	2284	521.21	228.60	292.61
2764	412	64	2288	522.12	229.00	293.12
2768	412	64	2292	523.03	229.40	293.63
2772	412	64	2296	523.94	229.80	294.14
2776	412	64	2300	524.86	230.20	294.66
2780	412	64	2304	525.77	230.60	295.17
2784	412	64	2308	526.68	231.00	295.68
2788	412	64	2312	527.59	231.40	296.19
2792	412	64	2316	528.50	231.80	296.70
2796	412	64	2320	529.42	232.20	297.22
2800	412	64	2324	530.33	232.60	297.73
2804	412	64	2328	531.24	233.00	298.24
2808	412	64	2332	532.15	233.40	298.75
2812	412	64	2336	533.06	233.80	299.26
2816	412	64	2340	533.98	234.20	299.78
2820	412	64	2344	534.89	234.60	300.29
2824	412	64	2348	535.80	235.00	300.80
2828	412	64	2352	536.71	235.40	301.31
2832	412	64	2356	537.62	235.80	301.82
2836	412	64	2360	538.54	236.20	302.34
2840	412	64	2364	539.45	236.60	302.85
2844	412	64	2368	540.36	237.00	303.36
2848	412	64	2372	541.27	237.40	303.87
2852	412	64	2376	542.18	237.80	304.38
2856	412	64	2380	543.10	238.20	304.90
2860	412	64	2384	544.01	238.60	305.41
2864	412	64	2388	544.92	239.00	305.92
2868	412	64	2392	545.83	239.40	306.43
2872	412	64	2396	546.74	239.80	306.94
2876	412	64	2400	547.66	240.20	307.46
2880	412	64	2404	548.57	240.60	307.97
2884	412	64	2408	549.48	241.00	308.48
2888	412	64	2412	550.39	241.40	308.99
2892	412	64	2416	551.30	241.80	309.50
2896	412	64	2420	552.22	242.20	310.02
2900	412	64	2424	553.13	242.60	310.53
2904	412	64	2428	554.04	243.00	311.04
2908	412	64	2432	554.95	243.40	311.55
2912	412	64	2436	555.86	243.80	312.06
2916	412	64	2440	556.78	244.20	312.58
2920	412	64	2444	557.69	244.60	313.09
2924	412	64	2448	558.60	245.00	313.60
2928	412	64	2452	559.51	245.40	314.11

# Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
2932	412	64	2456	560.42	245.80	314.62
2936	412	64	2460	561.34	246.20	315.14
2940	412	64	2464	562.25	246.60	315.65
2944	412	64	2468	563.16	247.00	316.16
2948	412	64	2472	564.07	247.40	316.67
2952	412	64	2476	564.98	247.80	317.18
2956	412	64	2480	565.90	248.20	317.70
2960	412	64	2484	566.81	248.60	318.21
2964	412	64	2488	567.72	249.00	318.72
2968	412	64	2492	568.63	249.40	319.23
2972	412	64	2496	569.54	249.80	319.74
2976	412	64	2500	570.46	250.20	320.26
2980	412	64	2504	571.37	250.60	320.77
2984	412	64	2508	572.28	251.00	321.28
2988	412	64	2512	573.19	251.40	321.79
2992	412	64	2516	574.10	251.80	322.30
2996	412	64	2520	575.02	252.20	322.82
3000	412	64	2524	575.93	252.60	323.33
3004	412	64	2528	576.84	253.00	323.84
3008	412	64	2532	577.75	253.40	324.35
3012	412	64	2536	578.66	253.80	324.86
3016	412	64	2540	579.58	254.20	325.38
3020	412	64	2544	580.49	254.60	325.89
3024	412	64	2548	581.40	255.00	326.40
3028	412	64	2552	582.31	255.40	326.91
3032	412	64	2556	583.22	255.80	327.42
3036	412	64	2560	584.14	256.20	327.94
3040	412	64	2564	585.05	256.60	328.45
3044	412	64	2568	585.96	257.00	328.96
3048	412	64	2572	586.87	257.40	329.47
3052	412	64	2576	587.78	257.80	329.98
3056	412	64	2580	588.70	258.20	330.50
3060	412	64	2584	589.61	258.60	331.01
3064	412	64	2588	590.52	259.00	331.52
3068	412	64	2592	591.43	259.40	332.03
3072	412	64	2596	592.34	259.80	332.54
3076	412	64	2600	593.26	260.20	333.06
3080	412	64	2604	594.17	260.60	333.57
3084	412	64	2608	595.08	261.00	334.08
3088	412	64	2612	595.99	261.40	334.59
3092	412	64	2616	596.90	261.80	335.10
3096	412	64	2620	597.82	262.20	335.62
3100	412	64	2624	598.73	262.60	336.13
3104	412	64	2628	599.64	263.00	336.64
3108	412	64	2632	600.55	263.40	337.15
3112	412	64	2636	601.46	263.80	337.66
3116	412	64	2640	602.38	264.20	338.18
3120	412	64	2644	603.29	264.60	338.69
3124	412	64	2648	604.20	265.00	339.20
3128	412	64	2652	605.11	265.40	339.71
3132	412	64	2656	606.02	265.80	340.22
3136	412	64	2660	606.94	266.20	340.74
3140	412	64	2664	607.85	266.60	341.25
3144	412	64	2668	608.76	267.00	341.76
3148	412	64	2672	609.67	267.40	342.27
3152	412	64	2676	610.58	267.80	342.78
3156	412	64	2680	611.50	268.20	343.30
3160	412	64	2684	612.29	268.55	343.74
3163	412	64	2687	612.64	268.70	343.94

If the employee's gross pay is over £3163, go to page 54.

## Weekly table for not contracted-out contributions where employee has deferment for use from 6 April 2009 to 5 April 2010

Table  
letter **J**

### Use this table for

employees for whom you hold form RD950(IOM) or CA2700

### Do not use this table for

- any year other than 2009-2010
- employees who are State Pension Age or over, see Table C, in Leaflet CF393(IOM).

### Completing Deductions Working Sheet, form T11 or substitute

- enter 'J' in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form T11 on the line next to the tax week in which the employee is paid.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 54.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ p	£ p	£ p
<b>Up to and including 94.99</b>	<b>No NIC Liability, make no entries on forms T11 and T14</b>					
95	95	0	0	0.00	0.00	0.00
96	95	1	0	0.00	0.00	0.00
97	95	2	0	0.00	0.00	0.00
98	95	3	0	0.00	0.00	0.00
99	95	4	0	0.00	0.00	0.00
100	95	5	0	0.00	0.00	0.00
101	95	6	0	0.00	0.00	0.00
102	95	7	0	0.00	0.00	0.00
103	95	8	0	0.00	0.00	0.00
104	95	9	0	0.00	0.00	0.00
105	95	10	0	0.00	0.00	0.00
106	95	11	0	0.00	0.00	0.00
107	95	12	0	0.00	0.00	0.00
108	95	13	0	0.00	0.00	0.00
109	95	14	0	0.00	0.00	0.00
110	95	15	0	0.00	0.00	0.00
111	95	15	1	0.19	0.00	0.19
112	95	15	2	0.32	0.00	0.32
113	95	15	3	0.45	0.00	0.45
114	95	15	4	0.58	0.00	0.58
115	95	15	5	0.70	0.00	0.70
116	95	15	6	0.83	0.00	0.83
117	95	15	7	0.96	0.00	0.96
118	95	15	8	1.09	0.00	1.09
119	95	15	9	1.22	0.00	1.22
120	95	15	10	1.34	0.00	1.34
121	95	15	11	1.47	0.00	1.47
122	95	15	12	1.60	0.00	1.60
123	95	15	13	1.73	0.00	1.73
124	95	15	14	1.86	0.00	1.86

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
125	95	15	15	1.98	0.00	1.98
126	95	15	16	2.11	0.00	2.11
127	95	15	17	2.24	0.00	2.24
128	95	15	18	2.37	0.00	2.37
129	95	15	19	2.50	0.00	2.50
130	95	15	20	2.62	0.00	2.62
131	95	15	21	2.75	0.00	2.75
132	95	15	22	2.88	0.00	2.88
133	95	15	23	3.01	0.00	3.01
134	95	15	24	3.14	0.00	3.14
135	95	15	25	3.26	0.00	3.26
136	95	15	26	3.39	0.00	3.39
137	95	15	27	3.52	0.00	3.52
138	95	15	28	3.65	0.00	3.65
139	95	15	29	3.78	0.00	3.78
140	95	15	30	3.90	0.00	3.90
141	95	15	31	4.03	0.00	4.03
142	95	15	32	4.16	0.00	4.16
143	95	15	33	4.29	0.00	4.29
144	95	15	34	4.42	0.00	4.42
145	95	15	35	4.54	0.00	4.54
146	95	15	36	4.67	0.00	4.67
147	95	15	37	4.80	0.00	4.80
148	95	15	38	4.93	0.00	4.93
149	95	15	39	5.06	0.00	5.06
150	95	15	40	5.18	0.00	5.18
151	95	15	41	5.31	0.00	5.31
152	95	15	42	5.44	0.00	5.44
153	95	15	43	5.57	0.00	5.57
154	95	15	44	5.70	0.00	5.70
155	95	15	45	5.82	0.00	5.82
156	95	15	46	5.95	0.00	5.95
157	95	15	47	6.08	0.00	6.08
158	95	15	48	6.21	0.00	6.21
159	95	15	49	6.34	0.00	6.34
160	95	15	50	6.46	0.00	6.46
161	95	15	51	6.59	0.00	6.59
162	95	15	52	6.72	0.00	6.72
163	95	15	53	6.85	0.00	6.85
164	95	15	54	6.98	0.00	6.98
165	95	15	55	7.10	0.00	7.10
166	95	15	56	7.23	0.00	7.23
167	95	15	57	7.36	0.00	7.36
168	95	15	58	7.49	0.00	7.49
169	95	15	59	7.62	0.00	7.62
170	95	15	60	7.74	0.00	7.74
171	95	15	61	7.87	0.00	7.87
172	95	15	62	8.00	0.00	8.00
173	95	15	63	8.13	0.00	8.13
174	95	15	64	8.26	0.00	8.26
175	95	15	65	8.38	0.00	8.38
176	95	15	66	8.51	0.00	8.51
177	95	15	67	8.64	0.00	8.64
178	95	15	68	8.77	0.00	8.77
179	95	15	69	8.90	0.00	8.90
180	95	15	70	9.02	0.00	9.02
181	95	15	71	9.15	0.00	9.15
182	95	15	72	9.28	0.00	9.28
183	95	15	73	9.41	0.00	9.41
184	95	15	74	9.54	0.00	9.54

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
185	95	15	75	9.66	0.00	9.66
186	95	15	76	9.79	0.00	9.79
187	95	15	77	9.92	0.00	9.92
188	95	15	78	10.05	0.00	10.05
189	95	15	79	10.18	0.00	10.18
190	95	15	80	10.30	0.00	10.30
191	95	15	81	10.43	0.00	10.43
192	95	15	82	10.56	0.00	10.56
193	95	15	83	10.69	0.00	10.69
194	95	15	84	10.82	0.00	10.82
195	95	15	85	10.94	0.00	10.94
196	95	15	86	11.07	0.00	11.07
197	95	15	87	11.20	0.00	11.20
198	95	15	88	11.33	0.00	11.33
199	95	15	89	11.46	0.00	11.46
200	95	15	90	11.58	0.00	11.58
201	95	15	91	11.71	0.00	11.71
202	95	15	92	11.84	0.00	11.84
203	95	15	93	11.97	0.00	11.97
204	95	15	94	12.10	0.00	12.10
205	95	15	95	12.22	0.00	12.22
206	95	15	96	12.35	0.00	12.35
207	95	15	97	12.48	0.00	12.48
208	95	15	98	12.61	0.00	12.61
209	95	15	99	12.74	0.00	12.74
210	95	15	100	12.86	0.00	12.86
211	95	15	101	12.99	0.00	12.99
212	95	15	102	13.12	0.00	13.12
213	95	15	103	13.25	0.00	13.25
214	95	15	104	13.38	0.00	13.38
215	95	15	105	13.50	0.00	13.50
216	95	15	106	13.63	0.00	13.63
217	95	15	107	13.76	0.00	13.76
218	95	15	108	13.89	0.00	13.89
219	95	15	109	14.02	0.00	14.02
220	95	15	110	14.14	0.00	14.14
221	95	15	111	14.27	0.00	14.27
222	95	15	112	14.40	0.00	14.40
223	95	15	113	14.53	0.00	14.53
224	95	15	114	14.66	0.00	14.66
225	95	15	115	14.78	0.00	14.78
226	95	15	116	14.91	0.00	14.91
227	95	15	117	15.04	0.00	15.04
228	95	15	118	15.17	0.00	15.17
229	95	15	119	15.30	0.00	15.30
230	95	15	120	15.42	0.00	15.42
231	95	15	121	15.55	0.00	15.55
232	95	15	122	15.68	0.00	15.68
233	95	15	123	15.81	0.00	15.81
234	95	15	124	15.94	0.00	15.94
235	95	15	125	16.06	0.00	16.06
236	95	15	126	16.19	0.00	16.19
237	95	15	127	16.32	0.00	16.32
238	95	15	128	16.45	0.00	16.45
239	95	15	129	16.58	0.00	16.58
240	95	15	130	16.70	0.00	16.70
241	95	15	131	16.83	0.00	16.83
242	95	15	132	16.96	0.00	16.96
243	95	15	133	17.09	0.00	17.09
244	95	15	134	17.22	0.00	17.22

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
245	95	15	135	17.34	0.00	17.34
246	95	15	136	17.47	0.00	17.47
247	95	15	137	17.60	0.00	17.60
248	95	15	138	17.73	0.00	17.73
249	95	15	139	17.86	0.00	17.86
250	95	15	140	17.98	0.00	17.98
251	95	15	141	18.11	0.00	18.11
252	95	15	142	18.24	0.00	18.24
253	95	15	143	18.37	0.00	18.37
254	95	15	144	18.50	0.00	18.50
255	95	15	145	18.62	0.00	18.62
256	95	15	146	18.75	0.00	18.75
257	95	15	147	18.88	0.00	18.88
258	95	15	148	19.01	0.00	19.01
259	95	15	149	19.14	0.00	19.14
260	95	15	150	19.26	0.00	19.26
261	95	15	151	19.39	0.00	19.39
262	95	15	152	19.52	0.00	19.52
263	95	15	153	19.65	0.00	19.65
264	95	15	154	19.78	0.00	19.78
265	95	15	155	19.90	0.00	19.90
266	95	15	156	20.03	0.00	20.03
267	95	15	157	20.16	0.00	20.16
268	95	15	158	20.29	0.00	20.29
269	95	15	159	20.42	0.00	20.42
270	95	15	160	20.54	0.00	20.54
271	95	15	161	20.67	0.00	20.67
272	95	15	162	20.80	0.00	20.80
273	95	15	163	20.93	0.00	20.93
274	95	15	164	21.06	0.00	21.06
275	95	15	165	21.18	0.00	21.18
276	95	15	166	21.31	0.00	21.31
277	95	15	167	21.44	0.00	21.44
278	95	15	168	21.57	0.00	21.57
279	95	15	169	21.70	0.00	21.70
280	95	15	170	21.82	0.00	21.82
281	95	15	171	21.95	0.00	21.95
282	95	15	172	22.08	0.00	22.08
283	95	15	173	22.21	0.00	22.21
284	95	15	174	22.34	0.00	22.34
285	95	15	175	22.46	0.00	22.46
286	95	15	176	22.59	0.00	22.59
287	95	15	177	22.72	0.00	22.72
288	95	15	178	22.85	0.00	22.85
289	95	15	179	22.98	0.00	22.98
290	95	15	180	23.10	0.00	23.10
291	95	15	181	23.23	0.00	23.23
292	95	15	182	23.36	0.00	23.36
293	95	15	183	23.49	0.00	23.49
294	95	15	184	23.62	0.00	23.62
295	95	15	185	23.74	0.00	23.74
296	95	15	186	23.87	0.00	23.87
297	95	15	187	24.00	0.00	24.00
298	95	15	188	24.13	0.00	24.13
299	95	15	189	24.26	0.00	24.26
300	95	15	190	24.38	0.00	24.38
301	95	15	191	24.51	0.00	24.51
302	95	15	192	24.64	0.00	24.64
303	95	15	193	24.77	0.00	24.77
304	95	15	194	24.90	0.00	24.90

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
305	95	15	195	25.02	0.00	25.02
306	95	15	196	25.15	0.00	25.15
307	95	15	197	25.28	0.00	25.28
308	95	15	198	25.41	0.00	25.41
309	95	15	199	25.54	0.00	25.54
310	95	15	200	25.66	0.00	25.66
311	95	15	201	25.79	0.00	25.79
312	95	15	202	25.92	0.00	25.92
313	95	15	203	26.05	0.00	26.05
314	95	15	204	26.18	0.00	26.18
315	95	15	205	26.30	0.00	26.30
316	95	15	206	26.43	0.00	26.43
317	95	15	207	26.56	0.00	26.56
318	95	15	208	26.69	0.00	26.69
319	95	15	209	26.82	0.00	26.82
320	95	15	210	26.94	0.00	26.94
321	95	15	211	27.07	0.00	27.07
322	95	15	212	27.20	0.00	27.20
323	95	15	213	27.33	0.00	27.33
324	95	15	214	27.46	0.00	27.46
325	95	15	215	27.58	0.00	27.58
326	95	15	216	27.71	0.00	27.71
327	95	15	217	27.84	0.00	27.84
328	95	15	218	27.97	0.00	27.97
329	95	15	219	28.10	0.00	28.10
330	95	15	220	28.22	0.00	28.22
331	95	15	221	28.35	0.00	28.35
332	95	15	222	28.48	0.00	28.48
333	95	15	223	28.61	0.00	28.61
334	95	15	224	28.74	0.00	28.74
335	95	15	225	28.86	0.00	28.86
336	95	15	226	28.99	0.00	28.99
337	95	15	227	29.12	0.00	29.12
338	95	15	228	29.25	0.00	29.25
339	95	15	229	29.38	0.00	29.38
340	95	15	230	29.50	0.00	29.50
341	95	15	231	29.63	0.00	29.63
342	95	15	232	29.76	0.00	29.76
343	95	15	233	29.89	0.00	29.89
344	95	15	234	30.02	0.00	30.02
345	95	15	235	30.14	0.00	30.14
346	95	15	236	30.27	0.00	30.27
347	95	15	237	30.40	0.00	30.40
348	95	15	238	30.53	0.00	30.53
349	95	15	239	30.66	0.00	30.66
350	95	15	240	30.78	0.00	30.78
351	95	15	241	30.91	0.00	30.91
352	95	15	242	31.04	0.00	31.04
353	95	15	243	31.17	0.00	31.17
354	95	15	244	31.30	0.00	31.30
355	95	15	245	31.42	0.00	31.42
356	95	15	246	31.55	0.00	31.55
357	95	15	247	31.68	0.00	31.68
358	95	15	248	31.81	0.00	31.81
359	95	15	249	31.94	0.00	31.94
360	95	15	250	32.06	0.00	32.06
361	95	15	251	32.19	0.00	32.19
362	95	15	252	32.32	0.00	32.32
363	95	15	253	32.45	0.00	32.45
364	95	15	254	32.58	0.00	32.58

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
365	95	15	255	32.70	0.00	32.70
366	95	15	256	32.83	0.00	32.83
367	95	15	257	32.96	0.00	32.96
368	95	15	258	33.09	0.00	33.09
369	95	15	259	33.22	0.00	33.22
370	95	15	260	33.34	0.00	33.34
371	95	15	261	33.47	0.00	33.47
372	95	15	262	33.60	0.00	33.60
373	95	15	263	33.73	0.00	33.73
374	95	15	264	33.86	0.00	33.86
375	95	15	265	33.98	0.00	33.98
376	95	15	266	34.11	0.00	34.11
377	95	15	267	34.24	0.00	34.24
378	95	15	268	34.37	0.00	34.37
379	95	15	269	34.50	0.00	34.50
380	95	15	270	34.62	0.00	34.62
381	95	15	271	34.75	0.00	34.75
382	95	15	272	34.88	0.00	34.88
383	95	15	273	35.01	0.00	35.01
384	95	15	274	35.14	0.00	35.14
385	95	15	275	35.26	0.00	35.26
386	95	15	276	35.39	0.00	35.39
387	95	15	277	35.52	0.00	35.52
388	95	15	278	35.65	0.00	35.65
389	95	15	279	35.78	0.00	35.78
390	95	15	280	35.90	0.00	35.90
391	95	15	281	36.03	0.00	36.03
392	95	15	282	36.16	0.00	36.16
393	95	15	283	36.29	0.00	36.29
394	95	15	284	36.42	0.00	36.42
395	95	15	285	36.54	0.00	36.54
396	95	15	286	36.67	0.00	36.67
397	95	15	287	36.80	0.00	36.80
398	95	15	288	36.93	0.00	36.93
399	95	15	289	37.06	0.00	37.06
400	95	15	290	37.18	0.00	37.18
401	95	15	291	37.31	0.00	37.31
402	95	15	292	37.44	0.00	37.44
403	95	15	293	37.57	0.00	37.57
404	95	15	294	37.70	0.00	37.70
405	95	15	295	37.82	0.00	37.82
406	95	15	296	37.95	0.00	37.95
407	95	15	297	38.08	0.00	38.08
408	95	15	298	38.21	0.00	38.21
409	95	15	299	38.34	0.00	38.34
410	95	15	300	38.46	0.00	38.46
411	95	15	301	38.59	0.00	38.59
412	95	15	302	38.72	0.00	38.72
413	95	15	303	38.85	0.00	38.85
414	95	15	304	38.98	0.00	38.98
415	95	15	305	39.10	0.00	39.10
416	95	15	306	39.23	0.00	39.23
417	95	15	307	39.36	0.00	39.36
418	95	15	308	39.49	0.00	39.49
419	95	15	309	39.62	0.00	39.62
420	95	15	310	39.74	0.00	39.74
421	95	15	311	39.87	0.00	39.87
422	95	15	312	40.00	0.00	40.00
423	95	15	313	40.13	0.00	40.13
424	95	15	314	40.26	0.00	40.26

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
425	95	15	315	40.38	0.00	40.38
426	95	15	316	40.51	0.00	40.51
427	95	15	317	40.64	0.00	40.64
428	95	15	318	40.77	0.00	40.77
429	95	15	319	40.90	0.00	40.90
430	95	15	320	41.02	0.00	41.02
431	95	15	321	41.15	0.00	41.15
432	95	15	322	41.28	0.00	41.28
433	95	15	323	41.41	0.00	41.41
434	95	15	324	41.54	0.00	41.54
435	95	15	325	41.66	0.00	41.66
436	95	15	326	41.79	0.00	41.79
437	95	15	327	41.92	0.00	41.92
438	95	15	328	42.05	0.00	42.05
439	95	15	329	42.18	0.00	42.18
440	95	15	330	42.30	0.00	42.30
441	95	15	331	42.43	0.00	42.43
442	95	15	332	42.56	0.00	42.56
443	95	15	333	42.69	0.00	42.69
444	95	15	334	42.82	0.00	42.82
445	95	15	335	42.94	0.00	42.94
446	95	15	336	43.07	0.00	43.07
447	95	15	337	43.20	0.00	43.20
448	95	15	338	43.33	0.00	43.33
449	95	15	339	43.46	0.00	43.46
450	95	15	340	43.58	0.00	43.58
451	95	15	341	43.71	0.00	43.71
452	95	15	342	43.84	0.00	43.84
453	95	15	343	43.97	0.00	43.97
454	95	15	344	44.10	0.00	44.10
455	95	15	345	44.22	0.00	44.22
456	95	15	346	44.35	0.00	44.35
457	95	15	347	44.48	0.00	44.48
458	95	15	348	44.61	0.00	44.61
459	95	15	349	44.74	0.00	44.74
460	95	15	350	44.86	0.00	44.86
461	95	15	351	44.99	0.00	44.99
462	95	15	352	45.12	0.00	45.12
463	95	15	353	45.25	0.00	45.25
464	95	15	354	45.38	0.00	45.38
465	95	15	355	45.50	0.00	45.50
466	95	15	356	45.63	0.00	45.63
467	95	15	357	45.76	0.00	45.76
468	95	15	358	45.89	0.00	45.89
469	95	15	359	46.02	0.00	46.02
470	95	15	360	46.14	0.00	46.14
471	95	15	361	46.27	0.00	46.27
472	95	15	362	46.40	0.00	46.40
473	95	15	363	46.53	0.00	46.53
474	95	15	364	46.66	0.00	46.66
475	95	15	365	46.78	0.00	46.78
476	95	15	366	46.91	0.00	46.91
477	95	15	367	47.04	0.00	47.04
478	95	15	368	47.17	0.00	47.17
479	95	15	369	47.30	0.00	47.30
480	95	15	370	47.42	0.00	47.42
481	95	15	371	47.55	0.00	47.55
482	95	15	372	47.68	0.00	47.68
483	95	15	373	47.81	0.00	47.81
484	95	15	374	47.94	0.00	47.94

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
485	95	15	375	48.06	0.00	48.06
486	95	15	376	48.19	0.00	48.19
487	95	15	377	48.32	0.00	48.32
488	95	15	378	48.45	0.00	48.45
489	95	15	379	48.58	0.00	48.58
490	95	15	380	48.70	0.00	48.70
491	95	15	381	48.83	0.00	48.83
492	95	15	382	48.96	0.00	48.96
493	95	15	383	49.09	0.00	49.09
494	95	15	384	49.22	0.00	49.22
495	95	15	385	49.34	0.00	49.34
496	95	15	386	49.47	0.00	49.47
497	95	15	387	49.60	0.00	49.60
498	95	15	388	49.73	0.00	49.73
499	95	15	389	49.86	0.00	49.86
500	95	15	390	49.98	0.00	49.98
501	95	15	391	50.11	0.00	50.11
502	95	15	392	50.24	0.00	50.24
503	95	15	393	50.37	0.00	50.37
504	95	15	394	50.50	0.00	50.50
505	95	15	395	50.62	0.00	50.62
506	95	15	396	50.75	0.00	50.75
507	95	15	397	50.88	0.00	50.88
508	95	15	398	51.01	0.00	51.01
509	95	15	399	51.14	0.00	51.14
510	95	15	400	51.26	0.00	51.26
511	95	15	401	51.39	0.00	51.39
512	95	15	402	51.52	0.00	51.52
513	95	15	403	51.65	0.00	51.65
514	95	15	404	51.78	0.00	51.78
515	95	15	405	51.90	0.00	51.90
516	95	15	406	52.03	0.00	52.03
517	95	15	407	52.16	0.00	52.16
518	95	15	408	52.29	0.00	52.29
519	95	15	409	52.42	0.00	52.42
520	95	15	410	52.54	0.00	52.54
521	95	15	411	52.67	0.00	52.67
522	95	15	412	52.80	0.00	52.80
523	95	15	413	52.93	0.00	52.93
524	95	15	414	53.06	0.00	53.06
525	95	15	415	53.18	0.00	53.18
526	95	15	416	53.31	0.00	53.31
527	95	15	417	53.44	0.00	53.44
528	95	15	418	53.57	0.00	53.57
529	95	15	419	53.70	0.00	53.70
530	95	15	420	53.82	0.00	53.82
531	95	15	421	53.95	0.00	53.95
532	95	15	422	54.08	0.00	54.08
533	95	15	423	54.21	0.00	54.21
534	95	15	424	54.34	0.00	54.34
535	95	15	425	54.46	0.00	54.46
536	95	15	426	54.59	0.00	54.59
537	95	15	427	54.72	0.00	54.72
538	95	15	428	54.85	0.00	54.85
539	95	15	429	54.98	0.00	54.98
540	95	15	430	55.10	0.00	55.10
541	95	15	431	55.23	0.00	55.23
542	95	15	432	55.36	0.00	55.36
543	95	15	433	55.49	0.00	55.49
544	95	15	434	55.62	0.00	55.62

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
545	95	15	435	55.74	0.00	55.74
546	95	15	436	55.87	0.00	55.87
547	95	15	437	56.00	0.00	56.00
548	95	15	438	56.13	0.00	56.13
549	95	15	439	56.26	0.00	56.26
550	95	15	440	56.38	0.00	56.38
551	95	15	441	56.51	0.00	56.51
552	95	15	442	56.64	0.00	56.64
553	95	15	443	56.77	0.00	56.77
554	95	15	444	56.90	0.00	56.90
555	95	15	445	57.02	0.00	57.02
556	95	15	446	57.15	0.00	57.15
557	95	15	447	57.28	0.00	57.28
558	95	15	448	57.41	0.00	57.41
559	95	15	449	57.54	0.00	57.54
560	95	15	450	57.66	0.00	57.66
561	95	15	451	57.79	0.00	57.79
562	95	15	452	57.92	0.00	57.92
563	95	15	453	58.05	0.00	58.05
564	95	15	454	58.18	0.00	58.18
565	95	15	455	58.30	0.00	58.30
566	95	15	456	58.43	0.00	58.43
567	95	15	457	58.56	0.00	58.56
568	95	15	458	58.69	0.00	58.69
569	95	15	459	58.82	0.00	58.82
570	95	15	460	58.94	0.00	58.94
571	95	15	461	59.07	0.00	59.07
572	95	15	462	59.20	0.00	59.20
573	95	15	463	59.33	0.00	59.33
574	95	15	464	59.46	0.00	59.46
575	95	15	465	59.58	0.00	59.58
576	95	15	466	59.71	0.00	59.71
577	95	15	467	59.84	0.00	59.84
578	95	15	468	59.97	0.00	59.97
579	95	15	469	60.10	0.00	60.10
580	95	15	470	60.22	0.00	60.22
581	95	15	471	60.35	0.00	60.35
582	95	15	472	60.48	0.00	60.48
583	95	15	473	60.61	0.00	60.61
584	95	15	474	60.74	0.00	60.74
585	95	15	475	60.86	0.00	60.86
586	95	15	476	60.99	0.00	60.99
587	95	15	477	61.12	0.00	61.12
588	95	15	478	61.25	0.00	61.25
589	95	15	479	61.38	0.00	61.38
590	95	15	480	61.50	0.00	61.50
591	95	15	481	61.63	0.00	61.63
592	95	15	482	61.76	0.00	61.76
593	95	15	483	61.89	0.00	61.89
594	95	15	484	62.02	0.00	62.02
595	95	15	485	62.14	0.00	62.14
596	95	15	486	62.27	0.00	62.27
597	95	15	487	62.40	0.00	62.40
598	95	15	488	62.53	0.00	62.53
599	95	15	489	62.66	0.00	62.66
600	95	15	490	62.78	0.00	62.78
601	95	15	491	62.91	0.00	62.91
602	95	15	492	63.04	0.00	63.04
603	95	15	493	63.17	0.00	63.17
604	95	15	494	63.30	0.00	63.30

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
605	95	15	495	63.42	0.00	63.42
606	95	15	496	63.55	0.00	63.55
607	95	15	497	63.68	0.00	63.68
608	95	15	498	63.81	0.00	63.81
609	95	15	499	63.94	0.00	63.94
610	95	15	500	64.06	0.00	64.06
611	95	15	501	64.19	0.00	64.19
612	95	15	502	64.32	0.00	64.32
613	95	15	503	64.45	0.00	64.45
614	95	15	504	64.58	0.00	64.58
615	95	15	505	64.70	0.00	64.70
616	95	15	506	64.83	0.00	64.83
617	95	15	507	64.96	0.00	64.96
618	95	15	508	65.09	0.00	65.09
619	95	15	509	65.22	0.00	65.22
620	95	15	510	65.34	0.00	65.34
621	95	15	511	65.47	0.00	65.47
622	95	15	512	65.60	0.00	65.60
623	95	15	513	65.73	0.00	65.73
624	95	15	514	65.86	0.00	65.86
625	95	15	515	65.98	0.00	65.98
626	95	15	516	66.11	0.00	66.11
627	95	15	517	66.24	0.00	66.24
628	95	15	518	66.37	0.00	66.37
629	95	15	519	66.50	0.00	66.50
630	95	15	520	66.62	0.00	66.62
631	95	15	521	66.75	0.00	66.75
632	95	15	522	66.88	0.00	66.88
633	95	15	523	67.01	0.00	67.01
634	95	15	524	67.14	0.00	67.14
635	95	15	525	67.26	0.00	67.26
636	95	15	526	67.39	0.00	67.39
637	95	15	527	67.52	0.00	67.52
638	95	15	528	67.65	0.00	67.65
639	95	15	529	67.78	0.00	67.78
640	95	15	530	67.90	0.00	67.90
641	95	15	531	68.03	0.00	68.03
642	95	15	532	68.16	0.00	68.16
643	95	15	533	68.29	0.00	68.29
644	95	15	534	68.42	0.00	68.42
645	95	15	535	68.54	0.00	68.54
646	95	15	536	68.67	0.00	68.67
647	95	15	537	68.80	0.00	68.80
648	95	15	538	68.93	0.00	68.93
649	95	15	539	69.06	0.00	69.06
650	95	15	540	69.18	0.00	69.18
651	95	15	541	69.31	0.00	69.31
652	95	15	542	69.44	0.00	69.44
653	95	15	543	69.57	0.00	69.57
654	95	15	544	69.70	0.00	69.70
655	95	15	545	69.82	0.00	69.82
656	95	15	546	69.95	0.00	69.95
657	95	15	547	70.08	0.00	70.08
658	95	15	548	70.21	0.00	70.21
659	95	15	549	70.34	0.00	70.34
660	95	15	550	70.46	0.00	70.46
661	95	15	551	70.59	0.00	70.59
662	95	15	552	70.72	0.00	70.72
663	95	15	553	70.85	0.00	70.85
664	95	15	554	70.98	0.00	70.98

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
665	95	15	555	71.10	0.00	71.10
666	95	15	556	71.23	0.00	71.23
667	95	15	557	71.36	0.00	71.36
668	95	15	558	71.49	0.00	71.49
669	95	15	559	71.62	0.00	71.62
670	95	15	560	71.74	0.00	71.74
671	95	15	561	71.87	0.00	71.87
672	95	15	562	72.00	0.00	72.00
673	95	15	563	72.13	0.00	72.13
674	95	15	564	72.26	0.00	72.26
675	95	15	565	72.38	0.00	72.38
676	95	15	566	72.51	0.00	72.51
677	95	15	567	72.64	0.00	72.64
678	95	15	568	72.77	0.00	72.77
679	95	15	569	72.90	0.00	72.90
680	95	15	570	73.02	0.00	73.02
681	95	15	571	73.15	0.00	73.15
682	95	15	572	73.28	0.00	73.28
683	95	15	573	73.41	0.00	73.41
684	95	15	574	73.54	0.00	73.54
685	95	15	575	73.66	0.00	73.66
686	95	15	576	73.79	0.00	73.79
687	95	15	577	73.92	0.00	73.92
688	95	15	578	74.05	0.00	74.05
689	95	15	579	74.18	0.00	74.18
690	95	15	580	74.30	0.00	74.30
691	95	15	581	74.43	0.00	74.43
692	95	15	582	74.56	0.00	74.56
693	95	15	583	74.69	0.00	74.69
694	95	15	584	74.82	0.00	74.82
695	95	15	585	74.94	0.00	74.94
696	95	15	586	75.07	0.00	75.07
697	95	15	587	75.20	0.00	75.20
698	95	15	588	75.33	0.00	75.33
699	95	15	589	75.46	0.00	75.46
700	95	15	590	75.58	0.00	75.58
701	95	15	591	75.71	0.00	75.71
702	95	15	592	75.84	0.00	75.84
703	95	15	593	75.97	0.00	75.97
704	95	15	594	76.10	0.00	76.10
705	95	15	595	76.22	0.00	76.22
706	95	15	596	76.35	0.00	76.35
707	95	15	597	76.48	0.00	76.48
708	95	15	598	76.61	0.00	76.61
709	95	15	599	76.74	0.00	76.74
710	95	15	600	76.86	0.00	76.86
711	95	15	601	76.99	0.00	76.99
712	95	15	602	77.12	0.00	77.12
713	95	15	603	77.25	0.00	77.25
714	95	15	604	77.38	0.00	77.38
715	95	15	605	77.50	0.00	77.50
716	95	15	606	77.63	0.00	77.63
717	95	15	607	77.76	0.00	77.76
718	95	15	608	77.89	0.00	77.89
719	95	15	609	78.02	0.00	78.02
720	95	15	610	78.14	0.00	78.14
721	95	15	611	78.27	0.00	78.27
722	95	15	612	78.40	0.00	78.40
723	95	15	613	78.53	0.00	78.53
724	95	15	614	78.66	0.00	78.66

## Weekly table

Table  
letter

**J**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
725	95	15	615	78.78	0.00	78.78
726	95	15	616	78.91	0.00	78.91
727	95	15	617	79.04	0.00	79.04
728	95	15	618	79.17	0.00	79.17
729	95	15	619	79.30	0.00	79.30
730	95	15	620	79.36	0.00	79.36

If the employee's gross pay is over £730, go to page 54.

# Monthly table for not contracted-out contributions where employee has deferment for use from 6 April 2009 to 5 April 2010

Table letter **J**

## Use this table for

employees for whom you hold form RD950(IOM) or CA2700

## Do not use this table for

- any year other than 2009-2010
- employees who are State Pension Age or over, see Table C, in Leaflet CF393(IOM).

## Completing Deductions Working Sheet, form T11 or substitute

- enter 'J' in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form T11 on the line next to the tax week in which the employee is paid.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 54.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
<b>Up to and including 411.99</b>	<b>No NIC Liability, make no entries on forms T11 and T14</b>					
412	412	0	0	0.00	0.00	0.00
416	412	4	0	0.00	0.00	0.00
420	412	8	0	0.00	0.00	0.00
424	412	12	0	0.00	0.00	0.00
428	412	16	0	0.00	0.00	0.00
432	412	20	0	0.00	0.00	0.00
436	412	24	0	0.00	0.00	0.00
440	412	28	0	0.00	0.00	0.00
444	412	32	0	0.00	0.00	0.00
448	412	36	0	0.00	0.00	0.00
452	412	40	0	0.00	0.00	0.00
456	412	44	0	0.00	0.00	0.00
460	412	48	0	0.00	0.00	0.00
464	412	52	0	0.00	0.00	0.00
468	412	56	0	0.00	0.00	0.00
472	412	60	0	0.00	0.00	0.00
476	412	64	0	0.00	0.00	0.00
480	412	64	4	0.77	0.00	0.77
484	412	64	8	1.28	0.00	1.28
488	412	64	12	1.79	0.00	1.79
492	412	64	16	2.30	0.00	2.30
496	412	64	20	2.82	0.00	2.82
500	412	64	24	3.33	0.00	3.33
504	412	64	28	3.84	0.00	3.84
508	412	64	32	4.35	0.00	4.35
512	412	64	36	4.86	0.00	4.86
516	412	64	40	5.38	0.00	5.38
520	412	64	44	5.89	0.00	5.89
524	412	64	48	6.40	0.00	6.40
528	412	64	52	6.91	0.00	6.91

# Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
532	412	64	56	7.42	0.00	7.42
536	412	64	60	7.94	0.00	7.94
540	412	64	64	8.45	0.00	8.45
544	412	64	68	8.96	0.00	8.96
548	412	64	72	9.47	0.00	9.47
552	412	64	76	9.98	0.00	9.98
556	412	64	80	10.50	0.00	10.50
560	412	64	84	11.01	0.00	11.01
564	412	64	88	11.52	0.00	11.52
568	412	64	92	12.03	0.00	12.03
572	412	64	96	12.54	0.00	12.54
576	412	64	100	13.06	0.00	13.06
580	412	64	104	13.57	0.00	13.57
584	412	64	108	14.08	0.00	14.08
588	412	64	112	14.59	0.00	14.59
592	412	64	116	15.10	0.00	15.10
596	412	64	120	15.62	0.00	15.62
600	412	64	124	16.13	0.00	16.13
604	412	64	128	16.64	0.00	16.64
608	412	64	132	17.15	0.00	17.15
612	412	64	136	17.66	0.00	17.66
616	412	64	140	18.18	0.00	18.18
620	412	64	144	18.69	0.00	18.69
624	412	64	148	19.20	0.00	19.20
628	412	64	152	19.71	0.00	19.71
632	412	64	156	20.22	0.00	20.22
636	412	64	160	20.74	0.00	20.74
640	412	64	164	21.25	0.00	21.25
644	412	64	168	21.76	0.00	21.76
648	412	64	172	22.27	0.00	22.27
652	412	64	176	22.78	0.00	22.78
656	412	64	180	23.30	0.00	23.30
660	412	64	184	23.81	0.00	23.81
664	412	64	188	24.32	0.00	24.32
668	412	64	192	24.83	0.00	24.83
672	412	64	196	25.34	0.00	25.34
676	412	64	200	25.86	0.00	25.86
680	412	64	204	26.37	0.00	26.37
684	412	64	208	26.88	0.00	26.88
688	412	64	212	27.39	0.00	27.39
692	412	64	216	27.90	0.00	27.90
696	412	64	220	28.42	0.00	28.42
700	412	64	224	28.93	0.00	28.93
704	412	64	228	29.44	0.00	29.44
708	412	64	232	29.95	0.00	29.95
712	412	64	236	30.46	0.00	30.46
716	412	64	240	30.98	0.00	30.98
720	412	64	244	31.49	0.00	31.49
724	412	64	248	32.00	0.00	32.00
728	412	64	252	32.51	0.00	32.51
732	412	64	256	33.02	0.00	33.02
736	412	64	260	33.54	0.00	33.54
740	412	64	264	34.05	0.00	34.05
744	412	64	268	34.56	0.00	34.56
748	412	64	272	35.07	0.00	35.07
752	412	64	276	35.58	0.00	35.58
756	412	64	280	36.10	0.00	36.10
760	412	64	284	36.61	0.00	36.61
764	412	64	288	37.12	0.00	37.12
768	412	64	292	37.63	0.00	37.63

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
772	412	64	296	38.14	0.00	38.14
776	412	64	300	38.66	0.00	38.66
780	412	64	304	39.17	0.00	39.17
784	412	64	308	39.68	0.00	39.68
788	412	64	312	40.19	0.00	40.19
792	412	64	316	40.70	0.00	40.70
796	412	64	320	41.22	0.00	41.22
800	412	64	324	41.73	0.00	41.73
804	412	64	328	42.24	0.00	42.24
808	412	64	332	42.75	0.00	42.75
812	412	64	336	43.26	0.00	43.26
816	412	64	340	43.78	0.00	43.78
820	412	64	344	44.29	0.00	44.29
824	412	64	348	44.80	0.00	44.80
828	412	64	352	45.31	0.00	45.31
832	412	64	356	45.82	0.00	45.82
836	412	64	360	46.34	0.00	46.34
840	412	64	364	46.85	0.00	46.85
844	412	64	368	47.36	0.00	47.36
848	412	64	372	47.87	0.00	47.87
852	412	64	376	48.38	0.00	48.38
856	412	64	380	48.90	0.00	48.90
860	412	64	384	49.41	0.00	49.41
864	412	64	388	49.92	0.00	49.92
868	412	64	392	50.43	0.00	50.43
872	412	64	396	50.94	0.00	50.94
876	412	64	400	51.46	0.00	51.46
880	412	64	404	51.97	0.00	51.97
884	412	64	408	52.48	0.00	52.48
888	412	64	412	52.99	0.00	52.99
892	412	64	416	53.50	0.00	53.50
896	412	64	420	54.02	0.00	54.02
900	412	64	424	54.53	0.00	54.53
904	412	64	428	55.04	0.00	55.04
908	412	64	432	55.55	0.00	55.55
912	412	64	436	56.06	0.00	56.06
916	412	64	440	56.58	0.00	56.58
920	412	64	444	57.09	0.00	57.09
924	412	64	448	57.60	0.00	57.60
928	412	64	452	58.11	0.00	58.11
932	412	64	456	58.62	0.00	58.62
936	412	64	460	59.14	0.00	59.14
940	412	64	464	59.65	0.00	59.65
944	412	64	468	60.16	0.00	60.16
948	412	64	472	60.67	0.00	60.67
952	412	64	476	61.18	0.00	61.18
956	412	64	480	61.70	0.00	61.70
960	412	64	484	62.21	0.00	62.21
964	412	64	488	62.72	0.00	62.72
968	412	64	492	63.23	0.00	63.23
972	412	64	496	63.74	0.00	63.74
976	412	64	500	64.26	0.00	64.26
980	412	64	504	64.77	0.00	64.77
984	412	64	508	65.28	0.00	65.28
988	412	64	512	65.79	0.00	65.79
992	412	64	516	66.30	0.00	66.30
996	412	64	520	66.82	0.00	66.82
1000	412	64	524	67.33	0.00	67.33
1004	412	64	528	67.84	0.00	67.84
1008	412	64	532	68.35	0.00	68.35

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
1012	412	64	536	68.86	0.00	68.86
1016	412	64	540	69.38	0.00	69.38
1020	412	64	544	69.89	0.00	69.89
1024	412	64	548	70.40	0.00	70.40
1028	412	64	552	70.91	0.00	70.91
1032	412	64	556	71.42	0.00	71.42
1036	412	64	560	71.94	0.00	71.94
1040	412	64	564	72.45	0.00	72.45
1044	412	64	568	72.96	0.00	72.96
1048	412	64	572	73.47	0.00	73.47
1052	412	64	576	73.98	0.00	73.98
1056	412	64	580	74.50	0.00	74.50
1060	412	64	584	75.01	0.00	75.01
1064	412	64	588	75.52	0.00	75.52
1068	412	64	592	76.03	0.00	76.03
1072	412	64	596	76.54	0.00	76.54
1076	412	64	600	77.06	0.00	77.06
1080	412	64	604	77.57	0.00	77.57
1084	412	64	608	78.08	0.00	78.08
1088	412	64	612	78.59	0.00	78.59
1092	412	64	616	79.10	0.00	79.10
1096	412	64	620	79.62	0.00	79.62
1100	412	64	624	80.13	0.00	80.13
1104	412	64	628	80.64	0.00	80.64
1108	412	64	632	81.15	0.00	81.15
1112	412	64	636	81.66	0.00	81.66
1116	412	64	640	82.18	0.00	82.18
1120	412	64	644	82.69	0.00	82.69
1124	412	64	648	83.20	0.00	83.20
1128	412	64	652	83.71	0.00	83.71
1132	412	64	656	84.22	0.00	84.22
1136	412	64	660	84.74	0.00	84.74
1140	412	64	664	85.25	0.00	85.25
1144	412	64	668	85.76	0.00	85.76
1148	412	64	672	86.27	0.00	86.27
1152	412	64	676	86.78	0.00	86.78
1156	412	64	680	87.30	0.00	87.30
1160	412	64	684	87.81	0.00	87.81
1164	412	64	688	88.32	0.00	88.32
1168	412	64	692	88.83	0.00	88.83
1172	412	64	696	89.34	0.00	89.34
1176	412	64	700	89.86	0.00	89.86
1180	412	64	704	90.37	0.00	90.37
1184	412	64	708	90.88	0.00	90.88
1188	412	64	712	91.39	0.00	91.39
1192	412	64	716	91.90	0.00	91.90
1196	412	64	720	92.42	0.00	92.42
1200	412	64	724	92.93	0.00	92.93
1204	412	64	728	93.44	0.00	93.44
1208	412	64	732	93.95	0.00	93.95
1212	412	64	736	94.46	0.00	94.46
1216	412	64	740	94.98	0.00	94.98
1220	412	64	744	95.49	0.00	95.49
1224	412	64	748	96.00	0.00	96.00
1228	412	64	752	96.51	0.00	96.51
1232	412	64	756	97.02	0.00	97.02
1236	412	64	760	97.54	0.00	97.54
1240	412	64	764	98.05	0.00	98.05
1244	412	64	768	98.56	0.00	98.56
1248	412	64	772	99.07	0.00	99.07

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
1252	412	64	776	99.58	0.00	99.58
1256	412	64	780	100.10	0.00	100.10
1260	412	64	784	100.61	0.00	100.61
1264	412	64	788	101.12	0.00	101.12
1268	412	64	792	101.63	0.00	101.63
1272	412	64	796	102.14	0.00	102.14
1276	412	64	800	102.66	0.00	102.66
1280	412	64	804	103.17	0.00	103.17
1284	412	64	808	103.68	0.00	103.68
1288	412	64	812	104.19	0.00	104.19
1292	412	64	816	104.70	0.00	104.70
1296	412	64	820	105.22	0.00	105.22
1300	412	64	824	105.73	0.00	105.73
1304	412	64	828	106.24	0.00	106.24
1308	412	64	832	106.75	0.00	106.75
1312	412	64	836	107.26	0.00	107.26
1316	412	64	840	107.78	0.00	107.78
1320	412	64	844	108.29	0.00	108.29
1324	412	64	848	108.80	0.00	108.80
1328	412	64	852	109.31	0.00	109.31
1332	412	64	856	109.82	0.00	109.82
1336	412	64	860	110.34	0.00	110.34
1340	412	64	864	110.85	0.00	110.85
1344	412	64	868	111.36	0.00	111.36
1348	412	64	872	111.87	0.00	111.87
1352	412	64	876	112.38	0.00	112.38
1356	412	64	880	112.90	0.00	112.90
1360	412	64	884	113.41	0.00	113.41
1364	412	64	888	113.92	0.00	113.92
1368	412	64	892	114.43	0.00	114.43
1372	412	64	896	114.94	0.00	114.94
1376	412	64	900	115.46	0.00	115.46
1380	412	64	904	115.97	0.00	115.97
1384	412	64	908	116.48	0.00	116.48
1388	412	64	912	116.99	0.00	116.99
1392	412	64	916	117.50	0.00	117.50
1396	412	64	920	118.02	0.00	118.02
1400	412	64	924	118.53	0.00	118.53
1404	412	64	928	119.04	0.00	119.04
1408	412	64	932	119.55	0.00	119.55
1412	412	64	936	120.06	0.00	120.06
1416	412	64	940	120.58	0.00	120.58
1420	412	64	944	121.09	0.00	121.09
1424	412	64	948	121.60	0.00	121.60
1428	412	64	952	122.11	0.00	122.11
1432	412	64	956	122.62	0.00	122.62
1436	412	64	960	123.14	0.00	123.14
1440	412	64	964	123.65	0.00	123.65
1444	412	64	968	124.16	0.00	124.16
1448	412	64	972	124.67	0.00	124.67
1452	412	64	976	125.18	0.00	125.18
1456	412	64	980	125.70	0.00	125.70
1460	412	64	984	126.21	0.00	126.21
1464	412	64	988	126.72	0.00	126.72
1468	412	64	992	127.23	0.00	127.23
1472	412	64	996	127.74	0.00	127.74
1476	412	64	1000	128.26	0.00	128.26
1480	412	64	1004	128.77	0.00	128.77
1484	412	64	1008	129.28	0.00	129.28
1488	412	64	1012	129.79	0.00	129.79

# Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
1492	412	64	1016	130.30	0.00	130.30
1496	412	64	1020	130.82	0.00	130.82
1500	412	64	1024	131.33	0.00	131.33
1504	412	64	1028	131.84	0.00	131.84
1508	412	64	1032	132.35	0.00	132.35
1512	412	64	1036	132.86	0.00	132.86
1516	412	64	1040	133.38	0.00	133.38
1520	412	64	1044	133.89	0.00	133.89
1524	412	64	1048	134.40	0.00	134.40
1528	412	64	1052	134.91	0.00	134.91
1532	412	64	1056	135.42	0.00	135.42
1536	412	64	1060	135.94	0.00	135.94
1540	412	64	1064	136.45	0.00	136.45
1544	412	64	1068	136.96	0.00	136.96
1548	412	64	1072	137.47	0.00	137.47
1552	412	64	1076	137.98	0.00	137.98
1556	412	64	1080	138.50	0.00	138.50
1560	412	64	1084	139.01	0.00	139.01
1564	412	64	1088	139.52	0.00	139.52
1568	412	64	1092	140.03	0.00	140.03
1572	412	64	1096	140.54	0.00	140.54
1576	412	64	1100	141.06	0.00	141.06
1580	412	64	1104	141.57	0.00	141.57
1584	412	64	1108	142.08	0.00	142.08
1588	412	64	1112	142.59	0.00	142.59
1592	412	64	1116	143.10	0.00	143.10
1596	412	64	1120	143.62	0.00	143.62
1600	412	64	1124	144.13	0.00	144.13
1604	412	64	1128	144.64	0.00	144.64
1608	412	64	1132	145.15	0.00	145.15
1612	412	64	1136	145.66	0.00	145.66
1616	412	64	1140	146.18	0.00	146.18
1620	412	64	1144	146.69	0.00	146.69
1624	412	64	1148	147.20	0.00	147.20
1628	412	64	1152	147.71	0.00	147.71
1632	412	64	1156	148.22	0.00	148.22
1636	412	64	1160	148.74	0.00	148.74
1640	412	64	1164	149.25	0.00	149.25
1644	412	64	1168	149.76	0.00	149.76
1648	412	64	1172	150.27	0.00	150.27
1652	412	64	1176	150.78	0.00	150.78
1656	412	64	1180	151.30	0.00	151.30
1660	412	64	1184	151.81	0.00	151.81
1664	412	64	1188	152.32	0.00	152.32
1668	412	64	1192	152.83	0.00	152.83
1672	412	64	1196	153.34	0.00	153.34
1676	412	64	1200	153.86	0.00	153.86
1680	412	64	1204	154.37	0.00	154.37
1684	412	64	1208	154.88	0.00	154.88
1688	412	64	1212	155.39	0.00	155.39
1692	412	64	1216	155.90	0.00	155.90
1696	412	64	1220	156.42	0.00	156.42
1700	412	64	1224	156.93	0.00	156.93
1704	412	64	1228	157.44	0.00	157.44
1708	412	64	1232	157.95	0.00	157.95
1712	412	64	1236	158.46	0.00	158.46
1716	412	64	1240	158.98	0.00	158.98
1720	412	64	1244	159.49	0.00	159.49
1724	412	64	1248	160.00	0.00	160.00
1728	412	64	1252	160.51	0.00	160.51

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	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
1732	412	64	1256	161.02	0.00	161.02
1736	412	64	1260	161.54	0.00	161.54
1740	412	64	1264	162.05	0.00	162.05
1744	412	64	1268	162.56	0.00	162.56
1748	412	64	1272	163.07	0.00	163.07
1752	412	64	1276	163.58	0.00	163.58
1756	412	64	1280	164.10	0.00	164.10
1760	412	64	1284	164.61	0.00	164.61
1764	412	64	1288	165.12	0.00	165.12
1768	412	64	1292	165.63	0.00	165.63
1772	412	64	1296	166.14	0.00	166.14
1776	412	64	1300	166.66	0.00	166.66
1780	412	64	1304	167.17	0.00	167.17
1784	412	64	1308	167.68	0.00	167.68
1788	412	64	1312	168.19	0.00	168.19
1792	412	64	1316	168.70	0.00	168.70
1796	412	64	1320	169.22	0.00	169.22
1800	412	64	1324	169.73	0.00	169.73
1804	412	64	1328	170.24	0.00	170.24
1808	412	64	1332	170.75	0.00	170.75
1812	412	64	1336	171.26	0.00	171.26
1816	412	64	1340	171.78	0.00	171.78
1820	412	64	1344	172.29	0.00	172.29
1824	412	64	1348	172.80	0.00	172.80
1828	412	64	1352	173.31	0.00	173.31
1832	412	64	1356	173.82	0.00	173.82
1836	412	64	1360	174.34	0.00	174.34
1840	412	64	1364	174.85	0.00	174.85
1844	412	64	1368	175.36	0.00	175.36
1848	412	64	1372	175.87	0.00	175.87
1852	412	64	1376	176.38	0.00	176.38
1856	412	64	1380	176.90	0.00	176.90
1860	412	64	1384	177.41	0.00	177.41
1864	412	64	1388	177.92	0.00	177.92
1868	412	64	1392	178.43	0.00	178.43
1872	412	64	1396	178.94	0.00	178.94
1876	412	64	1400	179.46	0.00	179.46
1880	412	64	1404	179.97	0.00	179.97
1884	412	64	1408	180.48	0.00	180.48
1888	412	64	1412	180.99	0.00	180.99
1892	412	64	1416	181.50	0.00	181.50
1896	412	64	1420	182.02	0.00	182.02
1900	412	64	1424	182.53	0.00	182.53
1904	412	64	1428	183.04	0.00	183.04
1908	412	64	1432	183.55	0.00	183.55
1912	412	64	1436	184.06	0.00	184.06
1916	412	64	1440	184.58	0.00	184.58
1920	412	64	1444	185.09	0.00	185.09
1924	412	64	1448	185.60	0.00	185.60
1928	412	64	1452	186.11	0.00	186.11
1932	412	64	1456	186.62	0.00	186.62
1936	412	64	1460	187.14	0.00	187.14
1940	412	64	1464	187.65	0.00	187.65
1944	412	64	1468	188.16	0.00	188.16
1948	412	64	1472	188.67	0.00	188.67
1952	412	64	1476	189.18	0.00	189.18
1956	412	64	1480	189.70	0.00	189.70
1960	412	64	1484	190.21	0.00	190.21
1964	412	64	1488	190.72	0.00	190.72
1968	412	64	1492	191.23	0.00	191.23

Monthly table

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	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1972	412	64	1496	191.74	0.00	191.74
1976	412	64	1500	192.26	0.00	192.26
1980	412	64	1504	192.77	0.00	192.77
1984	412	64	1508	193.28	0.00	193.28
1988	412	64	1512	193.79	0.00	193.79
1992	412	64	1516	194.30	0.00	194.30
1996	412	64	1520	194.82	0.00	194.82
2000	412	64	1524	195.33	0.00	195.33
2004	412	64	1528	195.84	0.00	195.84
2008	412	64	1532	196.35	0.00	196.35
2012	412	64	1536	196.86	0.00	196.86
2016	412	64	1540	197.38	0.00	197.38
2020	412	64	1544	197.89	0.00	197.89
2024	412	64	1548	198.40	0.00	198.40
2028	412	64	1552	198.91	0.00	198.91
2032	412	64	1556	199.42	0.00	199.42
2036	412	64	1560	199.94	0.00	199.94
2040	412	64	1564	200.45	0.00	200.45
2044	412	64	1568	200.96	0.00	200.96
2048	412	64	1572	201.47	0.00	201.47
2052	412	64	1576	201.98	0.00	201.98
2056	412	64	1580	202.50	0.00	202.50
2060	412	64	1584	203.01	0.00	203.01
2064	412	64	1588	203.52	0.00	203.52
2068	412	64	1592	204.03	0.00	204.03
2072	412	64	1596	204.54	0.00	204.54
2076	412	64	1600	205.06	0.00	205.06
2080	412	64	1604	205.57	0.00	205.57
2084	412	64	1608	206.08	0.00	206.08
2088	412	64	1612	206.59	0.00	206.59
2092	412	64	1616	207.10	0.00	207.10
2096	412	64	1620	207.62	0.00	207.62
2100	412	64	1624	208.13	0.00	208.13
2104	412	64	1628	208.64	0.00	208.64
2108	412	64	1632	209.15	0.00	209.15
2112	412	64	1636	209.66	0.00	209.66
2116	412	64	1640	210.18	0.00	210.18
2120	412	64	1644	210.69	0.00	210.69
2124	412	64	1648	211.20	0.00	211.20
2128	412	64	1652	211.71	0.00	211.71
2132	412	64	1656	212.22	0.00	212.22
2136	412	64	1660	212.74	0.00	212.74
2140	412	64	1664	213.25	0.00	213.25
2144	412	64	1668	213.76	0.00	213.76
2148	412	64	1672	214.27	0.00	214.27
2152	412	64	1676	214.78	0.00	214.78
2156	412	64	1680	215.30	0.00	215.30
2160	412	64	1684	215.81	0.00	215.81
2164	412	64	1688	216.32	0.00	216.32
2168	412	64	1692	216.83	0.00	216.83
2172	412	64	1696	217.34	0.00	217.34
2176	412	64	1700	217.86	0.00	217.86
2180	412	64	1704	218.37	0.00	218.37
2184	412	64	1708	218.88	0.00	218.88
2188	412	64	1712	219.39	0.00	219.39
2192	412	64	1716	219.90	0.00	219.90
2196	412	64	1720	220.42	0.00	220.42
2200	412	64	1724	220.93	0.00	220.93
2204	412	64	1728	221.44	0.00	221.44
2208	412	64	1732	221.95	0.00	221.95

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
2212	412	64	1736	222.46	0.00	222.46
2216	412	64	1740	222.98	0.00	222.98
2220	412	64	1744	223.49	0.00	223.49
2224	412	64	1748	224.00	0.00	224.00
2228	412	64	1752	224.51	0.00	224.51
2232	412	64	1756	225.02	0.00	225.02
2236	412	64	1760	225.54	0.00	225.54
2240	412	64	1764	226.05	0.00	226.05
2244	412	64	1768	226.56	0.00	226.56
2248	412	64	1772	227.07	0.00	227.07
2252	412	64	1776	227.58	0.00	227.58
2256	412	64	1780	228.10	0.00	228.10
2260	412	64	1784	228.61	0.00	228.61
2264	412	64	1788	229.12	0.00	229.12
2268	412	64	1792	229.63	0.00	229.63
2272	412	64	1796	230.14	0.00	230.14
2276	412	64	1800	230.66	0.00	230.66
2280	412	64	1804	231.17	0.00	231.17
2284	412	64	1808	231.68	0.00	231.68
2288	412	64	1812	232.19	0.00	232.19
2292	412	64	1816	232.70	0.00	232.70
2296	412	64	1820	233.22	0.00	233.22
2300	412	64	1824	233.73	0.00	233.73
2304	412	64	1828	234.24	0.00	234.24
2308	412	64	1832	234.75	0.00	234.75
2312	412	64	1836	235.26	0.00	235.26
2316	412	64	1840	235.78	0.00	235.78
2320	412	64	1844	236.29	0.00	236.29
2324	412	64	1848	236.80	0.00	236.80
2328	412	64	1852	237.31	0.00	237.31
2332	412	64	1856	237.82	0.00	237.82
2336	412	64	1860	238.34	0.00	238.34
2340	412	64	1864	238.85	0.00	238.85
2344	412	64	1868	239.36	0.00	239.36
2348	412	64	1872	239.87	0.00	239.87
2352	412	64	1876	240.38	0.00	240.38
2356	412	64	1880	240.90	0.00	240.90
2360	412	64	1884	241.41	0.00	241.41
2364	412	64	1888	241.92	0.00	241.92
2368	412	64	1892	242.43	0.00	242.43
2372	412	64	1896	242.94	0.00	242.94
2376	412	64	1900	243.46	0.00	243.46
2380	412	64	1904	243.97	0.00	243.97
2384	412	64	1908	244.48	0.00	244.48
2388	412	64	1912	244.99	0.00	244.99
2392	412	64	1916	245.50	0.00	245.50
2396	412	64	1920	246.02	0.00	246.02
2400	412	64	1924	246.53	0.00	246.53
2404	412	64	1928	247.04	0.00	247.04
2408	412	64	1932	247.55	0.00	247.55
2412	412	64	1936	248.06	0.00	248.06
2416	412	64	1940	248.58	0.00	248.58
2420	412	64	1944	249.09	0.00	249.09
2424	412	64	1948	249.60	0.00	249.60
2428	412	64	1952	250.11	0.00	250.11
2432	412	64	1956	250.62	0.00	250.62
2436	412	64	1960	251.14	0.00	251.14
2440	412	64	1964	251.65	0.00	251.65
2444	412	64	1968	252.16	0.00	252.16
2448	412	64	1972	252.67	0.00	252.67

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
2452	412	64	1976	253.18	0.00	253.18
2456	412	64	1980	253.70	0.00	253.70
2460	412	64	1984	254.21	0.00	254.21
2464	412	64	1988	254.72	0.00	254.72
2468	412	64	1992	255.23	0.00	255.23
2472	412	64	1996	255.74	0.00	255.74
2476	412	64	2000	256.26	0.00	256.26
2480	412	64	2004	256.77	0.00	256.77
2484	412	64	2008	257.28	0.00	257.28
2488	412	64	2012	257.79	0.00	257.79
2492	412	64	2016	258.30	0.00	258.30
2496	412	64	2020	258.82	0.00	258.82
2500	412	64	2024	259.33	0.00	259.33
2504	412	64	2028	259.84	0.00	259.84
2508	412	64	2032	260.35	0.00	260.35
2512	412	64	2036	260.86	0.00	260.86
2516	412	64	2040	261.38	0.00	261.38
2520	412	64	2044	261.89	0.00	261.89
2524	412	64	2048	262.40	0.00	262.40
2528	412	64	2052	262.91	0.00	262.91
2532	412	64	2056	263.42	0.00	263.42
2536	412	64	2060	263.94	0.00	263.94
2540	412	64	2064	264.45	0.00	264.45
2544	412	64	2068	264.96	0.00	264.96
2548	412	64	2072	265.47	0.00	265.47
2552	412	64	2076	265.98	0.00	265.98
2556	412	64	2080	266.50	0.00	266.50
2560	412	64	2084	267.01	0.00	267.01
2564	412	64	2088	267.52	0.00	267.52
2568	412	64	2092	268.03	0.00	268.03
2572	412	64	2096	268.54	0.00	268.54
2576	412	64	2100	269.06	0.00	269.06
2580	412	64	2104	269.57	0.00	269.57
2584	412	64	2108	270.08	0.00	270.08
2588	412	64	2112	270.59	0.00	270.59
2592	412	64	2116	271.10	0.00	271.10
2596	412	64	2120	271.62	0.00	271.62
2600	412	64	2124	272.13	0.00	272.13
2604	412	64	2128	272.64	0.00	272.64
2608	412	64	2132	273.15	0.00	273.15
2612	412	64	2136	273.66	0.00	273.66
2616	412	64	2140	274.18	0.00	274.18
2620	412	64	2144	274.69	0.00	274.69
2624	412	64	2148	275.20	0.00	275.20
2628	412	64	2152	275.71	0.00	275.71
2632	412	64	2156	276.22	0.00	276.22
2636	412	64	2160	276.74	0.00	276.74
2640	412	64	2164	277.25	0.00	277.25
2644	412	64	2168	277.76	0.00	277.76
2648	412	64	2172	278.27	0.00	278.27
2652	412	64	2176	278.78	0.00	278.78
2656	412	64	2180	279.30	0.00	279.30
2660	412	64	2184	279.81	0.00	279.81
2664	412	64	2188	280.32	0.00	280.32
2668	412	64	2192	280.83	0.00	280.83
2672	412	64	2196	281.34	0.00	281.34
2676	412	64	2200	281.86	0.00	281.86
2680	412	64	2204	282.37	0.00	282.37
2684	412	64	2208	282.88	0.00	282.88
2688	412	64	2212	283.39	0.00	283.39

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>		
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
2692	412	64	2216	283.90	0.00	283.90
2696	412	64	2220	284.42	0.00	284.42
2700	412	64	2224	284.93	0.00	284.93
2704	412	64	2228	285.44	0.00	285.44
2708	412	64	2232	285.95	0.00	285.95
2712	412	64	2236	286.46	0.00	286.46
2716	412	64	2240	286.98	0.00	286.98
2720	412	64	2244	287.49	0.00	287.49
2724	412	64	2248	288.00	0.00	288.00
2728	412	64	2252	288.51	0.00	288.51
2732	412	64	2256	289.02	0.00	289.02
2736	412	64	2260	289.54	0.00	289.54
2740	412	64	2264	290.05	0.00	290.05
2744	412	64	2268	290.56	0.00	290.56
2748	412	64	2272	291.07	0.00	291.07
2752	412	64	2276	291.58	0.00	291.58
2756	412	64	2280	292.10	0.00	292.10
2760	412	64	2284	292.61	0.00	292.61
2764	412	64	2288	293.12	0.00	293.12
2768	412	64	2292	293.63	0.00	293.63
2772	412	64	2296	294.14	0.00	294.14
2776	412	64	2300	294.66	0.00	294.66
2780	412	64	2304	295.17	0.00	295.17
2784	412	64	2308	295.68	0.00	295.68
2788	412	64	2312	296.19	0.00	296.19
2792	412	64	2316	296.70	0.00	296.70
2796	412	64	2320	297.22	0.00	297.22
2800	412	64	2324	297.73	0.00	297.73
2804	412	64	2328	298.24	0.00	298.24
2808	412	64	2332	298.75	0.00	298.75
2812	412	64	2336	299.26	0.00	299.26
2816	412	64	2340	299.78	0.00	299.78
2820	412	64	2344	300.29	0.00	300.29
2824	412	64	2348	300.80	0.00	300.80
2828	412	64	2352	301.31	0.00	301.31
2832	412	64	2356	301.82	0.00	301.82
2836	412	64	2360	302.34	0.00	302.34
2840	412	64	2364	302.85	0.00	302.85
2844	412	64	2368	303.36	0.00	303.36
2848	412	64	2372	303.87	0.00	303.87
2852	412	64	2376	304.38	0.00	304.38
2856	412	64	2380	304.90	0.00	304.90
2860	412	64	2384	305.41	0.00	305.41
2864	412	64	2388	305.92	0.00	305.92
2868	412	64	2392	306.43	0.00	306.43
2872	412	64	2396	306.94	0.00	306.94
2876	412	64	2400	307.46	0.00	307.46
2880	412	64	2404	307.97	0.00	307.97
2884	412	64	2408	308.48	0.00	308.48
2888	412	64	2412	308.99	0.00	308.99
2892	412	64	2416	309.50	0.00	309.50
2896	412	64	2420	310.02	0.00	310.02
2900	412	64	2424	310.53	0.00	310.53
2904	412	64	2428	311.04	0.00	311.04
2908	412	64	2432	311.55	0.00	311.55
2912	412	64	2436	312.06	0.00	312.06
2916	412	64	2440	312.58	0.00	312.58
2920	412	64	2444	313.09	0.00	313.09
2924	412	64	2448	313.60	0.00	313.60
2928	412	64	2452	314.11	0.00	314.11

# Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
2932	412	64	2456	314.62	0.00	314.62
2936	412	64	2460	315.14	0.00	315.14
2940	412	64	2464	315.65	0.00	315.65
2944	412	64	2468	316.16	0.00	316.16
2948	412	64	2472	316.67	0.00	316.67
2952	412	64	2476	317.18	0.00	317.18
2956	412	64	2480	317.70	0.00	317.70
2960	412	64	2484	318.21	0.00	318.21
2964	412	64	2488	318.72	0.00	318.72
2968	412	64	2492	319.23	0.00	319.23
2972	412	64	2496	319.74	0.00	319.74
2976	412	64	2500	320.26	0.00	320.26
2980	412	64	2504	320.77	0.00	320.77
2984	412	64	2508	321.28	0.00	321.28
2988	412	64	2512	321.79	0.00	321.79
2992	412	64	2516	322.30	0.00	322.30
2996	412	64	2520	322.82	0.00	322.82
3000	412	64	2524	323.33	0.00	323.33
3004	412	64	2528	323.84	0.00	323.84
3008	412	64	2532	324.35	0.00	324.35
3012	412	64	2536	324.86	0.00	324.86
3016	412	64	2540	325.38	0.00	325.38
3020	412	64	2544	325.89	0.00	325.89
3024	412	64	2548	326.40	0.00	326.40
3028	412	64	2552	326.91	0.00	326.91
3032	412	64	2556	327.42	0.00	327.42
3036	412	64	2560	327.94	0.00	327.94
3040	412	64	2564	328.45	0.00	328.45
3044	412	64	2568	328.96	0.00	328.96
3048	412	64	2572	329.47	0.00	329.47
3052	412	64	2576	329.98	0.00	329.98
3056	412	64	2580	330.50	0.00	330.50
3060	412	64	2584	331.01	0.00	331.01
3064	412	64	2588	331.52	0.00	331.52
3068	412	64	2592	332.03	0.00	332.03
3072	412	64	2596	332.54	0.00	332.54
3076	412	64	2600	333.06	0.00	333.06
3080	412	64	2604	333.57	0.00	333.57
3084	412	64	2608	334.08	0.00	334.08
3088	412	64	2612	334.59	0.00	334.59
3092	412	64	2616	335.10	0.00	335.10
3096	412	64	2620	335.62	0.00	335.62
3100	412	64	2624	336.13	0.00	336.13
3104	412	64	2628	336.64	0.00	336.64
3108	412	64	2632	337.15	0.00	337.15
3112	412	64	2636	337.66	0.00	337.66
3116	412	64	2640	338.18	0.00	338.18
3120	412	64	2644	338.69	0.00	338.69
3124	412	64	2648	339.20	0.00	339.20
3128	412	64	2652	339.71	0.00	339.71
3132	412	64	2656	340.22	0.00	340.22
3136	412	64	2660	340.74	0.00	340.74
3140	412	64	2664	341.25	0.00	341.25
3144	412	64	2668	341.76	0.00	341.76
3148	412	64	2672	342.27	0.00	342.27
3152	412	64	2676	342.78	0.00	342.78
3156	412	64	2680	343.30	0.00	343.30
3160	412	64	2684	343.74	0.00	343.74
3163	412	64	2687	343.94	0.00	343.94

If the employee's gross pay is over £3163, go to page 54.

## Working out and recording NICs where employee's total earnings exceed the UEL

Where the employee's total earnings exceed the UEL, only the earnings between the ET and the UEL should be recorded in column 1c of form T11

Use the main table to work out the total of employee's and employer's NICs and the employee's NICs due on the earnings up to the UEL.

To work out the total employer's NICs due on the earnings above the UEL, take the following action:

### Step Action

### Example (based on Table A with total monthly earnings of £5063.29)

**1** subtract the UEL figure from the total gross pay

$£5063.29 - £3163.00 = £1900.29$

**2** round the answer down to the nearest whole £

Rounded down to £1900

**3** look this figure up in the "additional gross pay table" on page 55

Look up £1900

**4** if the figure is not shown in the table, build up to it by adding together as few entries as possible

Amount	Total Employer's NICs payable
£1000	£128.00
£900	£115.20
<b>Totals</b>	<b>£243.20</b>

**5** add the further total of employer's NICs worked out on the earnings above the UEL to the totals of employee's and employer's NICs due for earnings at the UEL - columns 1d and 1e of the main table

+

Total payable by employee and employer

£243.20 (further employer NICs)

£612.64 (due for employee and employer on earnings at UEL)

**Totals £855.84**

Total payable by employee

NIL

£268.70 (due for employee on earnings at UEL)

**£268.70**

**6** record the figures resulting from Step 5 in column 1d of form T11

On form T11 record

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
412	64	2687	855.84	268.70

## Additional gross pay table

Earnings on which contributions payable	Total of employee's and employer's contributions payable
£	£
1	0.13
2	0.26
3	0.38
4	0.51
5	0.64
6	0.77
7	0.90
8	1.02
9	1.15
10	1.28
11	1.41
12	1.54
13	1.66
14	1.79
15	1.92
16	2.05
17	2.18
18	2.30
19	2.43
20	2.56
21	2.69
22	2.82
23	2.94
24	3.07
25	3.20
26	3.33
27	3.46
28	3.58
29	3.71
30	3.84
31	3.97
32	4.10
33	4.22
34	4.35
35	4.48
36	4.61
37	4.74
38	4.86
39	4.99
40	5.12
41	5.25
42	5.38
43	5.50
44	5.63
45	5.76
46	5.89
47	6.02
48	6.14
49	6.27
50	6.40
51	6.53
52	6.66
53	6.78
54	6.91
55	7.04

Earnings on which contributions payable	Total of employee's and employer's contributions payable
£	£
56	7.17
57	7.30
58	7.42
59	7.55
60	7.68
61	7.81
62	7.94
63	8.06
64	8.19
65	8.32
66	8.45
67	8.58
68	8.70
69	8.83
70	8.96
71	9.09
72	9.22
73	9.34
74	9.47
75	9.60
76	9.73
77	9.86
78	9.98
79	10.11
80	10.24
81	10.37
82	10.50
83	10.62
84	10.75
85	10.88
86	11.01
87	11.14
88	11.26
89	11.39
90	11.52
91	11.65
92	11.78
93	11.90
94	12.03
95	12.16
96	12.29
97	12.42
98	12.54
99	12.67
100	12.80
200	25.60
300	38.40
400	51.20
500	64.00
600	76.80
700	89.60
800	102.40
900	115.20
1000	128.00
2000	256.00

Earnings on which contributions payable £	Total of employee's and employer's contributions payable £
3000	384.00
4000	512.00
5000	640.00
6000	768.00
7000	896.00
8000	1024.00
9000	1152.00
10000	1280.00
20000	2560.00
30000	3840.00
40000	5120.00
50000	6400.00
60000	7680.00
70000	8960.00
80000	10240.00
90000	11520.00
100000	12800.00



## SOCIAL SECURITY

### *Shickyrys Y Theay*

This book gives general guidance only and should not be treated as a complete and authoritative statement of the law.

*For the Benefit of the Ntion ~ Cour Foays yn Ashoon*



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*Rheynn Slaynt as Shickyrys Y Theay*